Auditor-General of Pakistan

February 2026

Audit Report on
Sindh Building Control Authority
Government of Sindh
FY 2024-25

Report No: DGALGS-26-003
Audit Year 2025-26

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor-General of Pakistan to conduct audit of expenditure and receipts of the Federation and the Provinces or the accounts of any authority or body established or under the control of the Federal or a Provincial government.

This report is based on the audit of Sindh Building Control Authority (SBCA), Local Government Department & Housing Town Planning, Government of Sindh for the financial year 2024-25. The Directorate General Audit, Local Governments Sindh, Karachi conducted the audit during the Audit Year 2025-26 on a test check basis with a view to make an independent assessment of the entity and provide reliable information to stakeholders for making sound decision making. The report also aims at improving the internal controls of the entity, thereby allowing the management to take corrective action and improve operational efficiency.

The Audit Report includes key facts about the entity, audit snapshot, findings on systemic issues, conclusion and recommendations for executive action. Audit findings indicate a number of matters related to stated roles & responsibilities of the entity, financial management, human resource management, procurement, operational processes, achievement of targets/KPI and digitalization.

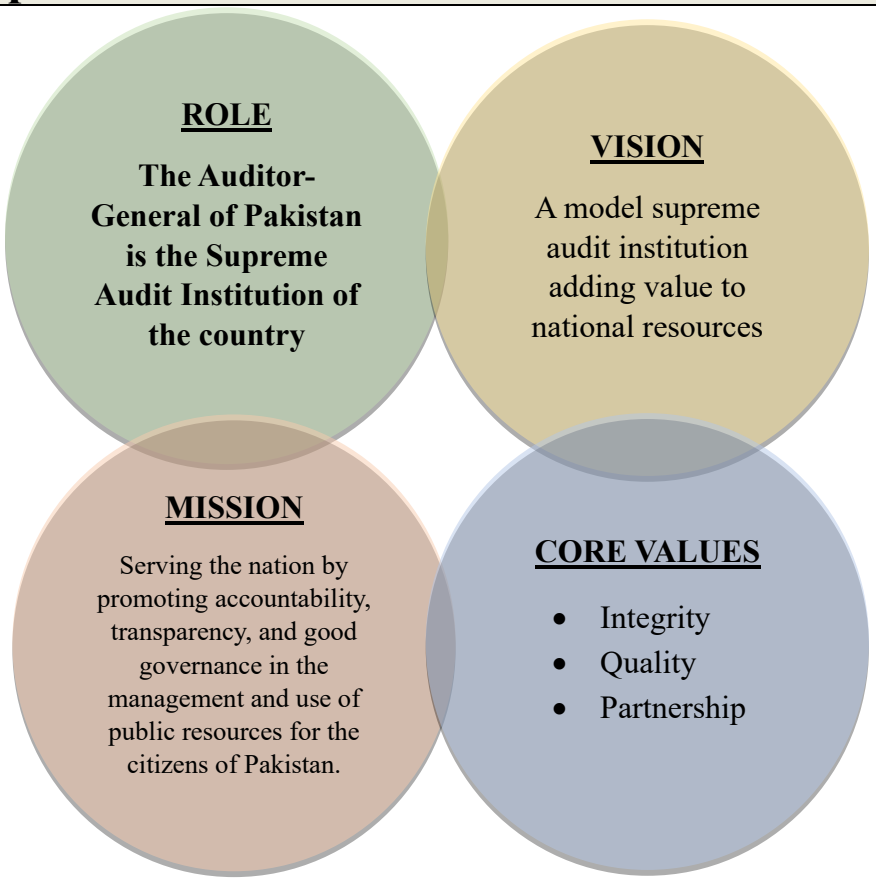
The report was share with the entity as well as the Principal Accounting Officer (PAO). Observations included in this report were finalized without written replies of the department. DAC meetings were also not convened by the PAO despite repeated reminders.

The Audit Report is submitted to the Governor of Sindh in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 116 of the Sindh Local Government Act, 2013 for causing it to be laid before the Provincial Assembly of Sindh.

Islamabad
Dated: February, 2026

(Maqbool Ahmad Gondal)
Auditor-General of Pakistan

Department of the Auditor-General of Pakistan



The Auditor-General's organization is the prime institution in the country for ensuring public accountability and fiscal transparency in governmental operations. The organization aims to improve financial discipline and internal controls in the executive departments for minimizing the possibility of waste and fraud.

The Auditor-General of Pakistan is appointed under the Constitution of the country. The Auditor-General's reports are laid before the legislature and are discussed by the Public Accounts Committees of the respective Assemblies. The constitutional mandate enables the Auditor-General to strengthen legislative oversight by providing an independent and objective assessment of the process of governance at the federal, provincial and district level.

AUDIT SNAPSHOT

Why did we do this audit?

- To assess whether approvals, permissions, and enforcement actions were carried out in accordance with applicable laws, rules, and building regulations.
- To review roles and responsibilities, operational processes, and achievement of organizational targets.
- To evaluate transparency, economy, and efficiency in management of financial resources and procurement activities.
- To assess adequacy and effectiveness of staffing, deployment, and administrative controls.
- To examine effectiveness of inspection, compliance monitoring, and control over violations and unauthorized construction.
- To evaluate progress and effectiveness of digital systems in improving regulatory and operational efficiency.

What did we find?

- Weak controls in issuance of permits through the Single Window Facility.
- Construction permits issued without mandatory NOC for sale/advertisement.
- Non-demolition of unauthorized and dangerous buildings.
- Non-obtaining of mandatory technical and regulatory reports.
- Engagement of contractors for demolation lacking specialized machinery and expertise, irregular engagement/payment to consultancy firm.
- Non-production and weak maintenance of essential records.

Key Assessment

- Weak revenue realization and poor financial management.
- Irregular and unauthorized hiring practices.
- Weak enforcement of building laws and regulations.
- Poor monitoring of public sale projects.
- Missing technical and regulatory reports.
- Poor recordkeeping and lack of transparency.
- Ineffective Single Window Facility operations.

What did we recommend?

- Strengthen financial oversight and resource optimization.
- Fix responsibility for irregular approvals and enforce compliance.
- Improve supervision and accountability of public sale projects.
- Enforce mandatory technical and regulatory report submissions.
- Ensure proper production and maintenance of essential records.
- Engage technical experts to improve Single Window Facility efficiency and effectiveness.

HIGHLIGHTS

Entity Summary Sheet – SBCA (FY 2024-25)

Disclaimer: The financial information presented herein has not been independently verified, as Sindh Building Control Authority's financial statements have not been audited by an independent Chartered Accountant firm. Accordingly, the figures cited in this audit report are drawn from the data provided by management and are subject to adjustment upon completion of statutory audit.

Description	Details
Legal Framework of Entity	• Sindh Building Control Ordinance 1979 • Karachi Building & Town Planning Regulations (KB&TPR), 2002 • Sindh Financial Rules • Delegation of Financial Powers Rules • Sindh Public Procurement Rules, 2010
Key Responsibilities / Mandate & Objectives	To provide regulation for the planning, construction, control and demolition of buildings and disposal of buildings and plots in the Province of Sindh as per Sindh Building Control Ordinance, 1979.
Total Assets (Current / Longterm)	Total Assets: Not Provided Current Assets: Not Provided Non-Current Assets: Not Provided
Total Liabilities (Current / Longterm)	Total Liabilities: Not Provided Current Liabilities: Not Provided Non-Current Liabilities: Not Provided
Income/Revenue	Rs 5,517.247 million (Budget Book 2024-25)
Government Grants	Nil
Expenditure	Rs 5,037.247 million (Revenue Expenditure) Rs 389.000 million (Development Expenditure)
Cash Balances	Rs 0.732 million (Budget Book 2024-25)
Total Investments	Rs 1,326.000 million (Budget Book 2024-25)
Funding Sources	Revenues generated by own sources
Total Allocations	Rs 10,554.495 million (Budget Book 2024-25)
Accounting Policy	IPSAS (Cash Basis)
Status of Financial Statements	Annual Statement of the Accounts not prepared and audited
Composite Risk Rating	D (Due to non-preparation of Annual statement of the Account)
Compliance Status of Audit Recommendations	Awaited

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Abbreviations and Acronyms

ABAD	Association of Builders and Developers
ACI	American Concrete Institute
ASTM	American Society for Testing Material
BoR	Board of Revenue
CAA	Civil Aviation Authority
FIDIC	International Federation of Consulting Engineers
GoS	Government of Sindh
HESCO	Hyderabad Electric Supply Company
HQ	Head Quarter
KBCO	Karachi Building Control Ordinance
KBCA	Karachi Building Control Authority
KB&TPR	Karachi Building & Town Planning Regulations
KDA	Karachi Development Authority
KE	K-Electric
MDA	Malir Development Authority
KMC	Karachi Metropolitan Corporation
NAB	National Accountability Bureau
NOC	No Objection Certificate
OM	Observation Memo
SBCA	Sindh Building Control Authority
SEPA	Sindh Environmental Protection Agency
SEPCO	Sukkur Electric Power Company
SKAA	Sindh Katchi Abadies Authority
SMPA	Sindh Master Plan Authority
SOPs	Standing Operating Procedures
Sq.yds	Square Yards
Sq.ft	Square Feet

SSGC	Sui Southern Gas Company
TCDB	Technical Committee on Dangerous Buildings
UBC	Uniform Building Code
W&SC	Water and Sewerage Corporations

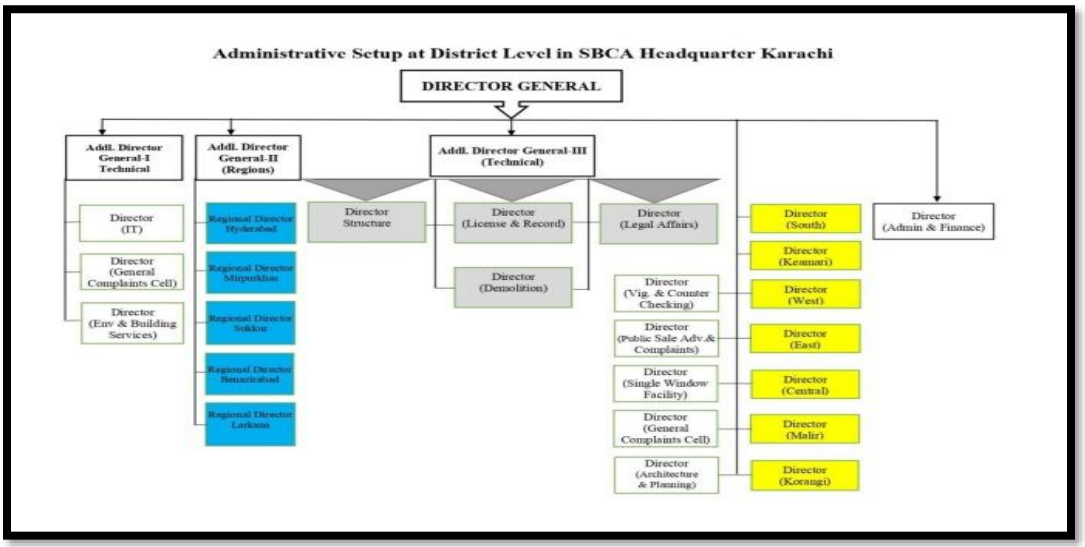
Overview of the Entity

The Sindh Building Control Authority (SBCA) was originally established in 1979 as the Karachi Building Control Authority (KBCA) and was subsequently renamed as SBCA. In 2011, its jurisdiction was extended to cover the entire Province of Sindh. SBCA functions as a regulatory and supervisory authority responsible for regulating building construction activities in accordance with approved building and town planning regulations. Its core role includes approval of building plans and issuance of No Objection Certificates (NOCs) for public and private projects in conformity with applicable Building & Town Planning Regulations.

The Authority facilitates implementation of the Karachi Master Plan, concept plans and other approved development plans. While SBCA approves building plans and structural designs, the quality, soundness, and execution of approved designs and specifications remain the sole responsibility of licensed professionals, including architects and engineers, registered under the Karachi Building & Town Planning Regulations, 2002.

SBCA also addresses public complaints against builders and developers related to public sale projects, undertakes enforcement actions against violations of approved plans, identifies and demolishes dangerous and unauthorized buildings, and initiates legal proceedings against non-compliant builders and developers. Additionally, SBCA coordinates with the Department of Culture and Tourism, Government of Sindh (GoS), for assessment and preservation of heritage buildings.

The responsibility for construction quality, structural soundness, and implementation of approved designs rests entirely with the licensed professionals, as stipulated under the Karachi Building & Town Planning Regulations, 2002, Regional Interim Building & Town Planning Regulations – 2018 and time to time amendments were also made to regulate function of the authority. Appended is the administrative setup of the Authority:



1.1 Inter-departmental coordination with Authority:

The following Government entities play a key role in the process of approval of building plans by the Sindh Building Control Authority (SBCA);

i. Board of Revenue (BoR)

ii. Authorities, Councils, Committees and Corporations

iii. Sindh Master Plan Authority (SMPA)

iv. Sindh Environmental Protection Agency (SEPA).

v. Sindh Katchi Abadies Authority (SKAA)

vi. Sindh Cooperative Housing Societies

vii. Water and Sewerage Corporations (W&SC) Karachi, Hyderabad, Sukkur, Larkana, Mirpurkhas and S. Benazirabad.

viii. Sui Southern Gas Company (SSGC)

ix. Civil Aviation Authority (CAA)

x. K-Electric Supply Company (KESC)

xi. Hyderabad Electric Supply Company (HESCO)

xii. Sukkur Electric Power Company (SEPCO)

xiii. Association of Builders and Developers (ABAD)

1. Stated Mandate, Roles and Responsibilities

The stated mandate of the Sindh Building Control Authority (SBCA) is to regulate and control building construction and development activities within its jurisdiction in accordance with applicable laws, rules, and approved building regulations. It is responsible for granting approvals of building plans and layouts, ensuring compliance with zoning and safety standards, preventing unauthorized and illegal constructions, and enforcing building control laws to promote planned, safe, and sustainable urban development.

The main functions performed by the SBCA as per the Sindh Building Control Ordinance, 1979 include the following:

- Regulation of town planning and building control activities in accordance with the Master Plan and Environmental Control (Building & Town Planning) Regulations.
- Approval of all types of building plans within the jurisdiction of SBCA.
- Approval of structural designs of buildings to ensure compliance with prescribed standards.
- Issuance of NOCs for sale and advertisement of Public Sale Projects, including approval of unit prices, construction specifications, and project timelines.
- Redressal of public complaints against builders and developers relating to public sale projects within the scope of approved plans and specifications.
- Enforcement actions against builders and developers for violations of approved building plans and NOCs.
- Identification, declaration, and demolition of dangerous buildings posing risks to public safety.
- Initiation of legal action against builders and developers involved in unauthorized constructions or deviations from approved plans.
- Licensing of professionals, builders, and developers under the Karachi Building & Town Planning Regulations, 2002.

1.1 Unjustified delay in time taken for approvals of construction permits through Single Window Facility

As per Notification No.SBCA/ps-ce/2017/18 dated 27th January 2020, Sindh Building Control Authority mandated establishment of automated Single Window Facility to improve efficiency and timely issuance of Construction Permits/Completion Plans and to facilitate licensed professionals and general public under Ease of Doing Business reforms.

Impact analysis of Single Window Facility on issuing building permits was carried out by following two different approaches;

a) Pre-Single Window Facility 2016 to 2019 vs. Single Window Facility 2020 to 2023
b) Last year of Pre-Single Window Facility, i.e., 2019 vs Single Window Facility 2020 to 2023

During the audit of the Director General, Sindh Building Control Authority, it was observed from the data that process time of issuance of permits had deteriorated in the preceding years of implementation of single window facility. Initial scrutiny revealed that during the pre-Single Window Facility period (2016-2019), the average processing time was 80.2 days for 13,360 cases. After implementation of Single Window Facility (2020-2023), the average processing time was 50.8 days for 10,177 cases, as shown in the following table.

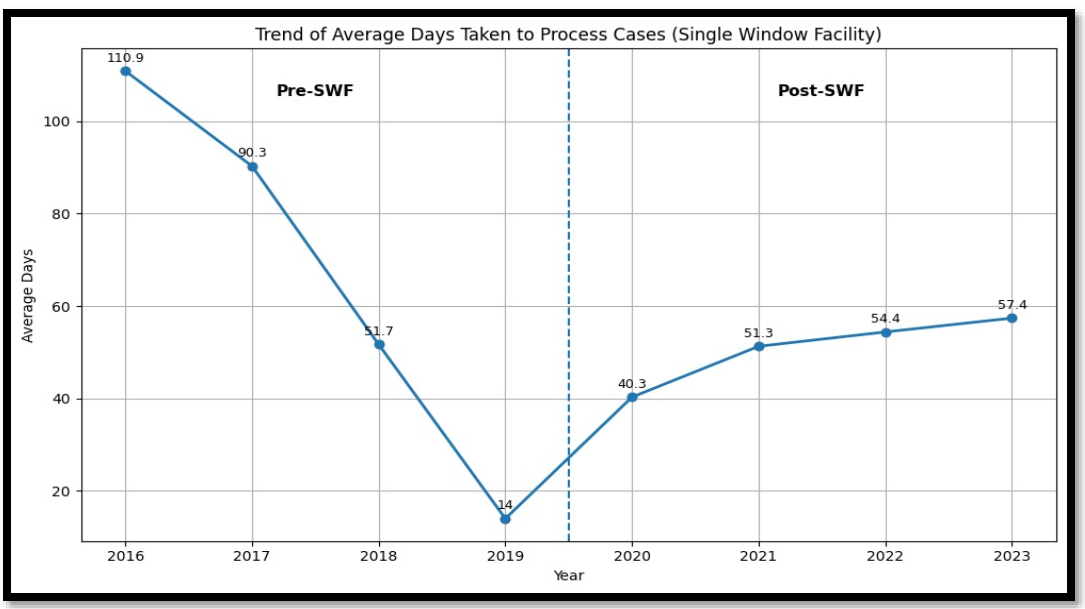
Processing method	Year	No: of Cases	Total Cases	Per year Avg: Days	Overall Avg: days	Net Impact (Days)
Pre-Single Window Facility	2016	4,426	13,360	110.9	80.2	29.4 (36.7%)
	2017	4,646		90.3		
	2018	2,699		51.7		
	2019*	1,589		14		
Post-Single Window Facility	2020	1,988	10,177	40.3	50.8	
	2021	3,257		51.3		
	2022	2,912		54.4		
	2023	2,020		57.4		

**Less number of cases due to transition for processing of cases from manual to single window facility*

However, this improvement should be viewed in context of the declining trend already established in the manual system, where processing times had significantly improved from 110.9 days in 2016 to 14 days in 2019, as detailed below:

Year	Total number of cases	Avg days taken to process the cases
2016	4,426	110.9
2017	4,646	90.3
2018	2,699	51.7
2019	1,589	14

Contrary to initial observation, it was observed that there was a significant decline in efficiency of processing cases of building permits after implementation of Single Window Facility when compared its data with the last year of manual processing of building plan approvals. In 2019, the final year before Single Window Facility implementation, 1,589 cases were processed with an average processing time of 14.0 days. However, in 2020, the first year of implementation, SBCA processed 1,988 cases with an average processing time of 40.3 days, marking an increase from the 2019 baseline. The following year, 2021, saw increased volume with 3,257 cases processed, but the average processing time further increased to 51.3 days, representing an increase from 2019 and previous year's levels. This upward trend continued in 2022, where 2,912 cases were processed with an average of 54.4 days, showing an increase from the baseline and previous year. The year 2023, maintained this pattern with 2,020 cases taking an average of 57.4 days to process, marking an increase from 2019 and previous year, as shown in the chart below:

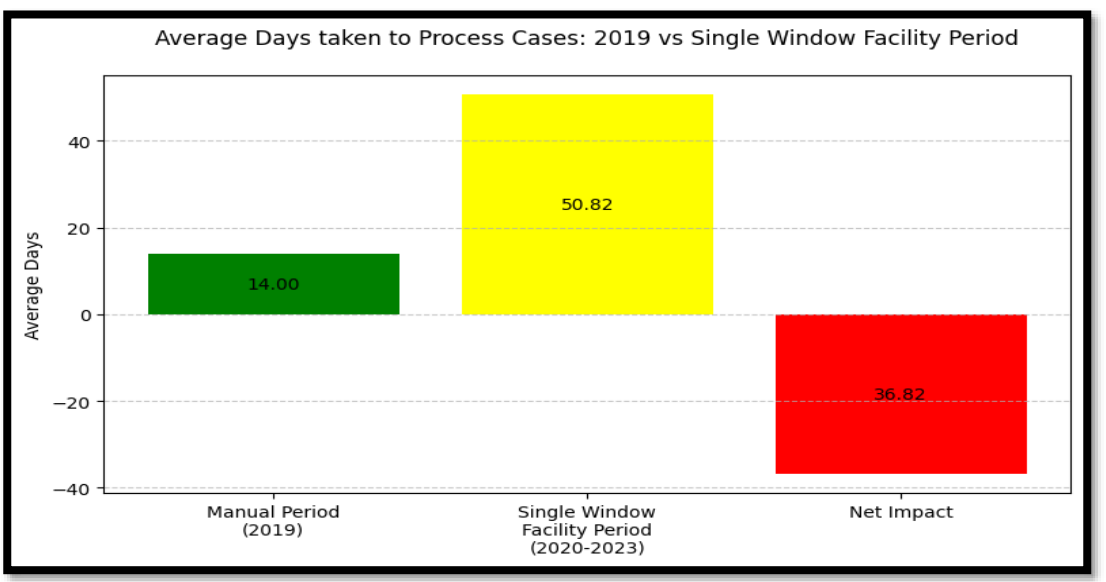


Audit observed that actual objective of implementing Single Window Facility could not be achieved rather the processing time, with respect to the last year (2019) taken as a baseline of the manual year, has substantially increased ranging from 40.3 days to 57.4 days in the years 2020 to 2023, as depicted above in the graph, thereby, creating on average negative impact of the 36.85 days as detailed below in the table.

Period	Year	Average Processing Days	Average Days per Period	Net Impact
Pre-Single window Facility (Manual Period)	2019*	14	14	**(36.85)**
Single Window Facility	2020	40.3	50.85	
	2021	51.3		
	2022	54.4		
	2023	57.4		

The year 2019- the last year of manual processing of cases was taken as baseline for analytical purpose

The negative net impact in processing of approval of building permits of the Single Window Facility period, i.e., 2020 to 2023 compared with last year of manual period, i.e., 2019 is also illustrated below in the chart:



Audit was of the view that delay in issuance of construction permits despite implementation of single window facility was unjustified which indicated poor management and unsound technical expertise in handling one window facility.

Audit was of the opinion that implementation of single window facility decreased the efficiency of the management in issuing construction permits rather than improving it when compared with manual period.

The matter was reported to the management in January, 2025, but no reply was received. The PAO also did not convene the DAC meeting till the finalization of the report.

Audit recommends that technical experts be engaged in optimizing the required results from single window facility on priority basis.

1.2 Issuance of Construction Permits without Mandatory NOC for Sale and Advertisement

According to Karachi Building & Town Planning Regulations (KB&TPR), 2002:

- Regulation 2-105: "Public Sale Project" means a project designed with the intention of transferring to the public on ownership basis by way of public sale and for which Sale NOC is obtained from the Authority.

- Regulation 5-1 (No Objection Certificates for Sale of Units in Buildings): All buildings having three or more units (residential, commercial, amenities) to be constructed for onward transfer of title in piece-meal (in the form of sub-lease etc.) are bound to obtain NOC for Sale from the Authority in accordance with these regulations.

As per KB&TPR 2002, Regulation No.5-1.5, a developer shall pay to the Authority a fee for the "No Objection Certificate for Sale" as per the provision of the Ordinance. The Authority is further required to publish a notice within seven days of issuance of the NOC for Sale, highlighting the salient features of each public sale project (name of project, address, builder, architect/engineer, number of floors, number and sizes of shops/flats/offices, compulsory open spaces, date of completion, model agreement, etc.).

During the audit of the Director General, Sindh Building Control Authority (SBCA), for the financial year up to 2024-25, it was observed that management issued construction permits for multiple high-rise building plans which included commercial use (shops, services and recreation) without ensuring that mandatory NOC for Sale &

Advertisement of units was obtained. Scrutiny of record revealed that construction permits were processed and issued in absence of evidence of approved NOC for Sale & Advertisement highlighting the salient features of each public sale project (name of project, address, builder, architect/engineer, number of floors, number and sizes of shops/flats/offices, compulsory open spaces, date of completion, model agreement). Detail is at **Appendix-1.**

Audit was of the view that issuance of construction permits without obtaining NOC for Sale indicates weaknesses in regulatory checks and lack of coordination between permit approval and sales authorization wings of SBCA.

Audit was of the opinion that issuance of construction permits without obtaining NOC for sale increase the chances of legal complications and risk of fraudulent sale of units to the general public.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminders dated 30-12-2025 and 07-01-2026.

Audit recommends cancellation of construction permits of projects that commenced sale or advertisement of plots/units without obtaining the mandatory No Objection Certificate (NOC).

[AIR Para: 03]

1.3 Re-launching of project with new name without agreement with allottees

As per KB&TPR-2002, Regulation No.5-1.10. Agreement with Allottee, within 30 days of booking of the unit and before issuance of Allocation letter by the Builder, both the Builder and the allottee will execute an agreement as specified in Form DNP-3 in pursuance of Section 12 (4) of SBCO. The agreement will be got countersigned / witnessed by the authorized officer of the Authority within 15 days otherwise Builder will not be allowed to collect further payment / instalments as per the approved schedule of payment. In case of non-execution of Agreement between Builder and Allottee, KBCA will not act as an Arbitrator in any dispute between the Builder and Allottee.

During the audit of the Director General, Sindh Building Control Authority (SBCA), for the financial year 2024-25, it was observed that management approved and issued NOC for two different projects which were subsequently re-launched under a new name with increase of additional floors on the existing structures without executing agreements with allottees in violation of rules. Detail is as follows:

Description of Plots	Old Name of Projects	Initial Construction Permit	New Name of Projects	Revised Construction Permit	Remarks
Plot No.FL-03, Survey No.38 & 40, Naya Nazimabad Scheme - 43, Deh Manghopir, Gadap Karachi	**Naya Nazimabad Appartment-03 (B+G+13)** By M.S Javed Corporation Limited (DL-3249)	55/2021 17-06-21	**Globe Residency-I (B+G+14)** by M/S Arif Habib Dolmen Reit Management Ltd (BL-3800)	19/2024 20-06-2024	Change of Ownership and Increase Floors without Agreement/ Affidavit from allottees
Plot No.FL-04, Survey No.40, Naya Nazimabad Scheme - 43, Deh Manghopir, Gadap Karachi	**Naya Nazimabad Appartment-04** (B+G+14) By M.S Javed Corporation Limited (DL-3249)	56/2021 17-06-21	**Globe Residency-II (B+G+15)** by M/S Arif Habib Dolmen Reit Management Ltd (BL-3800)	20/2024 20-06-2024	

Audit was of the view that re-launching of the projects with new names without executing agreements with existing allottees was irregular which indicated weak internal controls within organization.

Audit was of the opinion that re-launching of the projects with new names created ambiguities regarding contractual rights of existing allottees which increase chance of duplication of allotment of units.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminders dated 30-12-2025 and 07-01-2026.

Audit recommends fixing responsibility on the person(s) at fault, besides verification of executed agreements with allottees be ensured.

[AIR Para: 12]

1.4 Approval of building plans and issuance of construction permits to unlicensed builders

As per KB&TPR-2002, Regulation No.4-5.2. No person shall practice in City District Karachi who is not licensed by the Authority except the professionals registered with Pakistan Council of Architect & Town Planners (PCATP) and Pakistan Engineering Council (PEC), as Architect, Town Planner and Engineers. The professional employed in

public sector shall not be allowed to practice except for the works of their concerned department.

Further, ibid, Regulation No.4-5.3. Professionals and or constructors registered / enlisted with the PCATP / PEC will be registered by the Authority on production of their PCATP / PEC registration / enlistment certificates duly revalidated.

During the audit of the Director General, Sindh Building Control Authority (SBCA), for the financial year 2024-25, it was observed that management approved building plans and construction permits to builders and developers who were neither licensed by authority nor members of Association of Builders and Developers (ABAD) in violation of rules. Detail is as follows:

Sr. No.	Plot # with Size	Location / Society	Name of Builders/ Owners	Nos of Floors	Construction Permits # & Date
1	1/A, NC-21(12100 (Sq. Yards)	Sector-36/B, DehDozan, District East, Karachi	M/S S.A Enterprises	Tower A, B & C (B+G+20)	15/2025 25-03-25
2	Com-High-Rise-04, NC-193 (4,840 Sq. Yards)	Calachi CHS, DehOkewari, Block-10/A, Karachi	M/S AAB Builders & developer	B+G+24	39/2025 30-06-25

Audit was of the view that approval of building plans of unlicensed builders and developers was irregular which indicated weak internal controls within the organization.

Audit was of the opinion that approval of building plans of unlicensed builders and developers increase the risk of substandard work ultimately leading to technical issues in construction & design work of structures.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminders dated 30-12-2025 and 07-01-2026.

Audit recommends fixing responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 13]

2. Financial Management

Audit observed weakness in financial management, including non-preparation of annual financial statement within prescribed timelines since inception. The financial management of the Sindh Building Control Authority (SBCA) reflects a revenue-driven model primarily dependent on building plan approvals, regularization fees, and related charges, which makes its income sensitive to construction activity trends and regulatory enforcement effectiveness. While this structure provides the potential for self-sustainability, weaknesses often emerge in areas such as transparent budgeting, internal financial controls, timely reconciliation of receipts, and effective monitoring of expenditures. Delays in fee recovery, risks of revenue leakage, and limited integration of digital financial systems can further constrain efficiency and accountability. Strengthening audit mechanisms, automating fee collection processes, and aligning expenditures with strategic regulatory priorities would enhance financial discipline and improve overall institutional performance.

2.1 Non-finalization and non-submission of annual financial statement

As per Section 4-C (6) of the Sindh Building Control Authority Ordinance, 1979, "the Authority shall maintain or cause to be maintained complete and accurate accounts of the fund in such manner or from as may be prescribed by rules".

Further, as per Section 111 (1) of the Sindh Local Government Act, 2013, "the accounts of a Council shall be kept in such form and manner as may be prescribed. (2) An annual statement of the accounts shall be prepared after the close of every financial year and shall be transmitted to Government and the Audit Authority separately within thirty days of the close of the financial year".

During the audit of Sindh Building Control Authority, for the financial year 2024-25, it was observed that the management never prepared and finalized the annual financial statements. The absence of finalized financial statement adversely affected management's ability to make informed decisions regarding operations and future strategies, as such statements provide critical insights into the financial performance and overall financial health of the organization, in violation of the rules.

Audit was of the view that the significant delay in finalization of accounts resulted in non-presentation of financial statement to its stakeholders within the prescribed timeframe, reflecting weak financial management and governance practices.

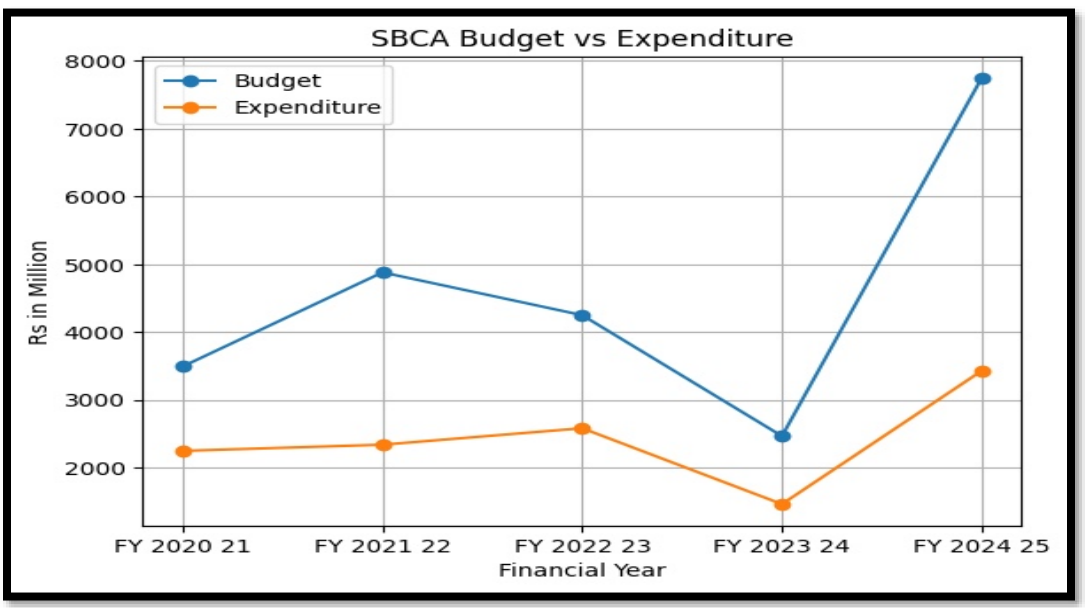
Audit was of the opinion that non-finalization of financial statement increases the risk that the accuracy, completeness, and reliability of the financial information cannot be ascertained. Consequently, reasonable assurance regarding the true and fair view of the financial position of SBCA remained constrained.

Audit recommends that the management should ensure timely finalization and submission of annual financial statement in strict accordance with the procedures and timelines prescribed under the SBCAO, 1979.

Financial Assessment

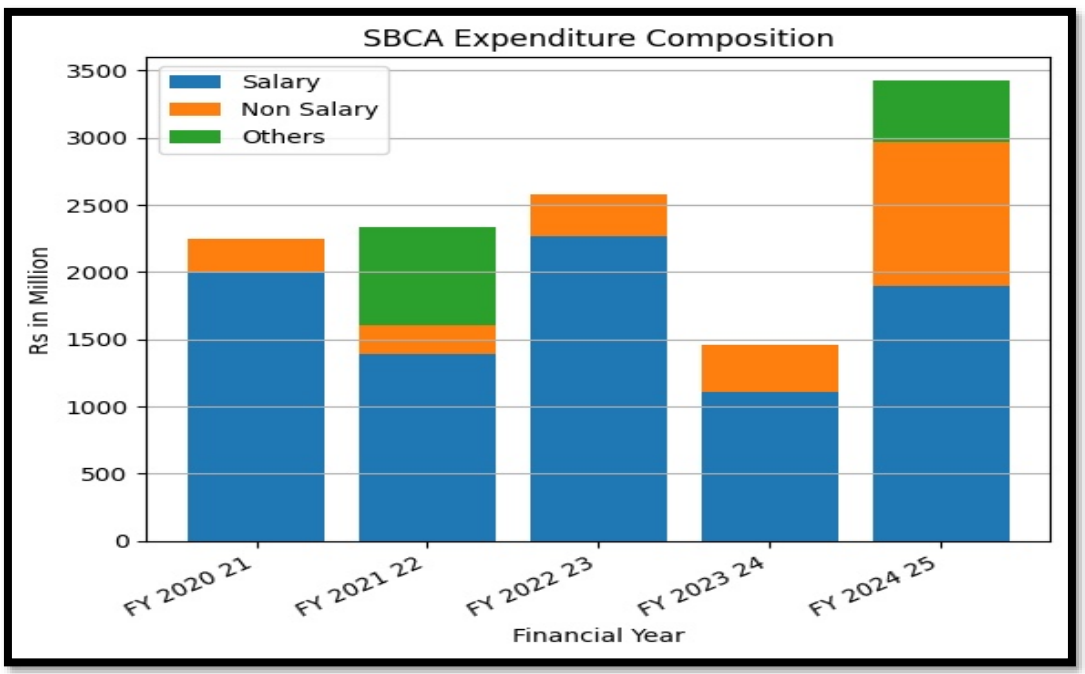
SBCA's financial pattern over the last five years shows two consistent themes: high revenue realization against own source targets in most years, and persistent under-utilization of the approved expenditure budget, particularly in FY 2024-25 when the budget was significantly higher than prior years.

SBCA's total budget increased from Rs 3,493.280 million in FY 2020-21 to Rs 7,747.615 million in FY 2024-25, representing a sharp expansion in the approved envelope in the final year. However, expenditure did not rise proportionately. Budget utilization remained below two thirds throughout the period and declined to 44.26 percent in FY 2024-25. This widening budget expenditure gap, especially in FY 2024-25, indicates reduced absorption capacity and points to weaknesses in planning, execution



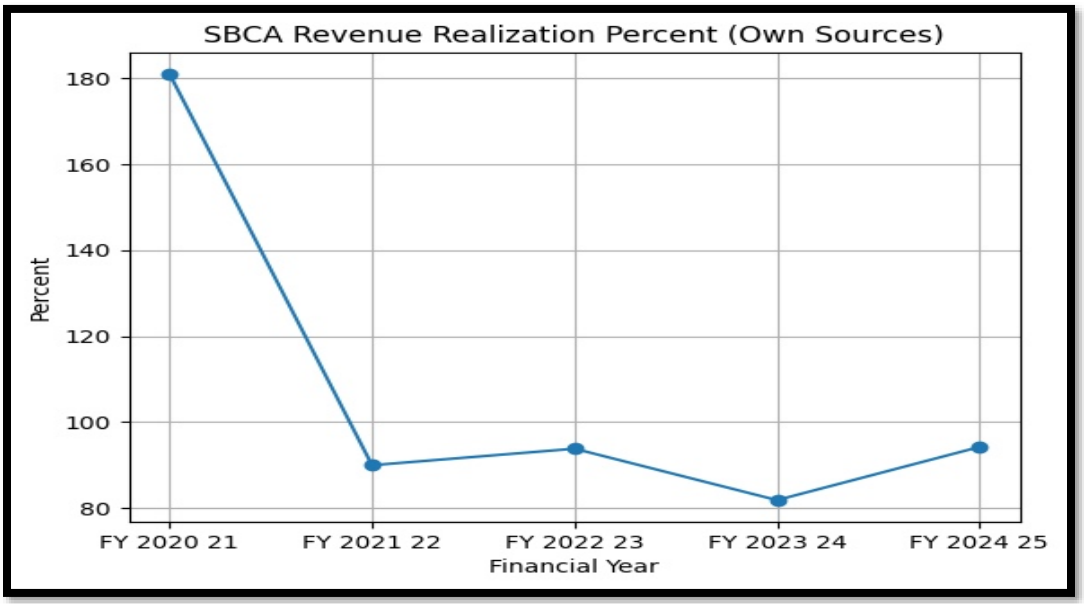
readiness, procurement flow, or release utilization, as illustrated below:

The expenditure structure is largely salary driven in most years, particularly FY 2020-21 and FY 2022-23, where salary consumed 88.97% and 87.92% of total expenditure respectively. In FY 2023-24, salary share reduced to 76.05% and in FY 2024-25, further reduced to 55.42%, mainly because non-salary expenditure (contingency and maintenance) increased materially and "others" also appeared as a meaningful spending head in FY 2024-25. Even with this shift, the overall pattern still shows that SBCA's spending priorities are concentrated on recurrent heads, with limited evidence (from the heads provided) that budget growth translated into proportionate service



expansion or system strengthening, as depicted below:

On the income side, SBCA's own source revenue remained strong relative to targets in most years. Revenue realization was 90.00% in FY 2021 22, 93.84% in FY 2022 23, 81.89% in FY 2023 24, and 94.24% in FY 2024 25. The exceptional outlier is FY 2020 21, where actual revenue was 180.88% of the budgeted estimate, which typically indicates conservative forecasting, arrears recovery booked in the year, one-time receipts, or reclassification, as illustrated below:



Comparing own source revenue to total expenditure (as a simple operating indicator), SBCA shows a positive position in all five years. In FY 2024 25, own source revenue of Rs 3,925.262 million exceeded expenditure of Rs 3,428.742 million, leaving an operating surplus of Rs 496.520 million. While this indicates that own sources can cover operating spending in these years, the persistent under-utilization of budgets suggests that financial capacity alone does not explain execution gaps, and governance and operational bottlenecks likely constrain delivery.

2.2 Irregular demolition works due to engagement of contractors without specialized machinery and professional expertise

As per Clause 7-5 of Karachi Building & Town Planning Regulations, 2002, Demolition of Dangerous Buildings on Expiration of Notice Period, "If at the expiration of the period specified in the notice and order to demolish a building or part of a building issued under Clause 7-4 has not been complied with, the Authority may direct, by an order in writing, the demolition thereof by through approved contractor (who has on his roll at least one Professional responsible for undertaking all necessary safety measures during the process of demolition) as per procedure laid down by the Authority."

During the audit of the Director General, Sindh Building Control Authority, for the financial year 2024-25, it was observed that management incurred an expenditure of Rs 10.429 million on demolition works but failed to hire specialized contractors having

mandatory machinery and professional expertise alongwith safety equipment required for such operation to carry out demolition activities. Detail is at **Appendix-2.**

Audit was of the view that award of demolition work to unspecialized contractors was irregular which indicated weak internal controls.

Audit was of the opinion that award of demolition work to unspecialized contractors increased the chances of unsafe and uncontrolled demolition of unauthorized and dangerous buildings, exposing serious safety hazards to public.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminders dated 30-12-2025 and 07-01-2026.

Audit recommends fixing responsibility on the person(s) at fault, besides demolition works be carried out through pre-qualified contractors having specialized machinery, professional expertise and certified safety measures.

[AIR Para: 14]

3. Human Resource Management

The Human Resource Management function of the Sindh Building Control Authority plays a pivotal role in regulating construction activities and enforcing building laws; however, it faces challenges such as shortages of qualified technical staff, uneven deployment of inspectors, limited capacity-building initiatives, and weak performance appraisal systems. These constraints can undermine effective monitoring, timely processing of building plans, and enforcement against illegal constructions. Strengthening merit-based recruitment, continuous professional training, transparent promotion criteria, and digital HR management systems would enhance institutional capacity, accountability, and regulatory effectiveness.

The presence of only 422 employees against a sanctioned strength of 666 in the Sindh Building Control Authority indicates a significant staffing shortfall of approximately 37%, which can seriously impact operational efficiency and regulatory enforcement. Such a gap is particularly critical for a technical regulatory body responsible for scrutiny of building plans, inspections, and compliance monitoring. The shortage may lead to delays in approvals, weak field inspections, overburdening of existing staff, and increased risk of irregular constructions due to inadequate supervision.

This situation highlights the need for timely recruitment, rational deployment of available staff, and workforce planning aligned with workload demands to ensure effective implementation of building control laws.

3.1 Unauthorized hiring of legal advisors

Para-2 of Letter No.ADDL.A.G/(LRK) 1570/08-08-2016 issued by Additional Advocate General Sindh, High Court Larkana addressed to Chief Secretary Sindh, stipulated that the departments were engaging private counsels without obtaining the sanction from Law Department which was against the rules. The Chief Secretary of Sindh was therefore requested to look into the matter.

During the audit of the Director General, Sindh Building Control Authority, for the financial year 2024-25, it was observed that the management incurred an expenditure of Rs 37.408 million on account of legal fees but hiring of legal advisors was made without approval from Law Department, Government of Sindh which was unauthorized. Detail is at **Appendix-3.**

Audit was of the view that hiring of legal advisors without obtaining sanction of Law Department, Government of Sindh was unauthorized which indicated poor management and weak internal controls.

Audit was of the opinion that hiring of legal advisors resulted in avoidable expenditure and reflected weak compliance with the directions given by the Law Department.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminder dated 30-12-2025 and 07-01-2026.

Audit recommends fixing of responsibility on the person(s) at fault, besides taking remedial measures.

[AIR Para: 16]

4. Procurement

Audit was not provided with financial statements and accounts of Sindh Building Control Authority, therefore, total expenditure on procurement could not be ascertained. Procurement practices within the Sindh Building Control Authority require stronger planning and oversight to ensure transparency and value for money. Weak procurement planning, limited competition in bidding processes, delays in contract finalization, and inadequate contract management can create risks of inefficiency and non-compliance with applicable procurement rules. Additionally, insufficient documentation and monitoring mechanisms may affect audit trails and accountability. Implementing robust internal controls, adopting e-procurement systems, strengthening bid evaluation procedures, and ensuring strict adherence to regulatory frameworks would improve transparency, reduce risks, and enhance operational effectiveness.

4.1 Irregular hiring and payment to consultancy firm

According to Rule-61 of Sindh Public Procurement Rules-2010, "The selection shall be guided by the following considerations: (1) Best quality of services available; (2) Need for economy and efficiency;(3) Need to give all qualified consultants an equal opportunity to compete; (4) Encouragement of local consultants without any unfair competitive advantage;(5) Transparency in the selection process."

Further, according to Rule 73(1) ibid, "Request for Expression of Interest shall be advertised or announced in accordance with the provisions of Rule 17 and 18."

Furthermore, Rule 17(1) & (2) of Sindh Public Procurement Rules 2010, stipulates that the procurements over five hundred thousand rupees and up to three million rupees shall be advertised by timely notifications on the Authority's website and may in print media in the manner and format prescribed in these rules. The advertisement in the newspapers shall appear in at least three widely circulated leading dailies of English, Urdu and Sindhi languages.

During the audit of the Director General, Sindh Building Control Authority, for the financial year 2024-25, it was observed that the management paid an amount of Rs 52.204 million to M/s Sapphire Consultant Services for "Outsourcing of I.T enabled Operational & Maintenance Services". Detail is at **Appendix-4.**

Following irregularities were noticed:

- Advertisement in three (3) leading dailies (English, Urdu and Sindhi) was not published.
- Equal opportunity to all qualified consultants was not ensured.
- Selection process lacked transparency as no competitive bidding/technical evaluation reports were found on record.
- The engagement of consultancy was made without establishing economy and efficiency criteria.
- Sales Tax on Services amounting to Rs1.686 million was added into the bill to make it a gross bill amount, which was deducted at the time of payment, which resulted in payment of taxes on behalf of the consultancy firm.
- Less deduction of taxes amounting to Rs1.423 million.

Audit was of the view that incurrence of expenditure on hiring of consultancy services without fulfilment of codal formalities was irregular which indicated weak internal controls.

Audit was of the opinion that hiring and payment to the consultant without completion of required formalities was undue favour to the consultant on account of public exchequer.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminders dated 30-12-2025 and 07-01-2026.

Audit recommends fixing of responsibility on person(s) at fault.

[AIR Para: 17]

5. Operational Processes, Targets and KPIs

The operational processes of the Sindh Building Control Authority focus on building plan approvals, inspections, enforcement of construction regulations, and prevention of illegal development. However, the effectiveness of these processes is often limited by lack of clearly defined targets, inconsistent monitoring, and absence of measurable Key Performance Indicators (KPIs) for critical functions such as plan approval timelines, inspection coverage, violation enforcement, and complaint resolution. Establishing clear, measurable targets, linking KPIs to accountability, and integrating digital monitoring systems would enhance efficiency, transparency, and the Authority's ability to ensure safe and orderly urban development.

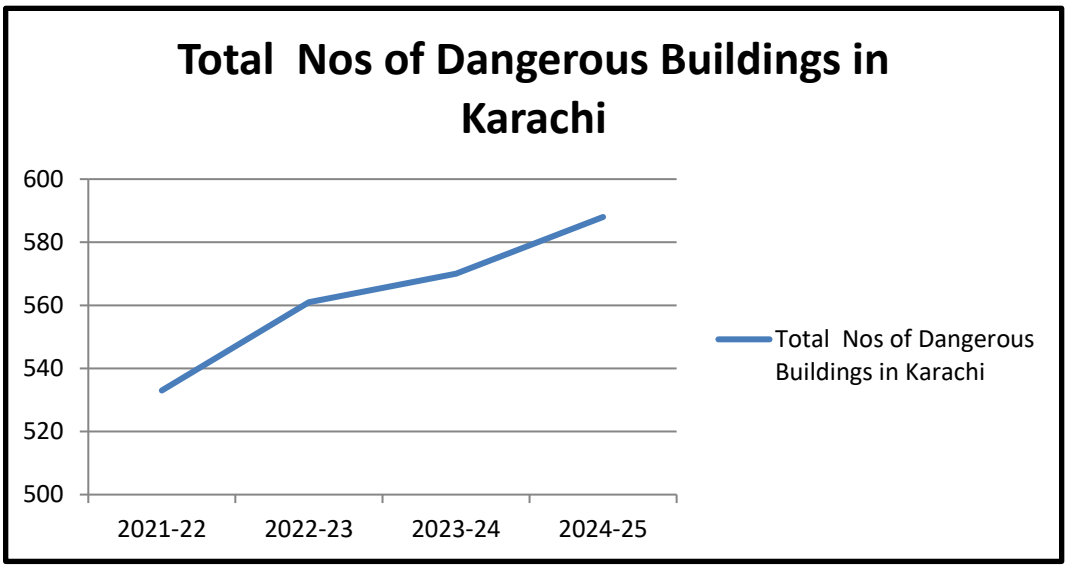
5.1 Non-demolition of dangerous buildings

As per 7-1.1 of Karachi Building & Town Planning Regulations, 2002 "any Building or structure whose strength, stability, serviceability, robustness and/or durability has been impaired due to any reason such as improper structural design and detailing, faulty and/or poor construction, decay, dilapidation, obsolescence, natural disasters or leading to abandonment due to all these reasons to a level, where it cannot be restored to its original status, shall classify as Dangerous Building Category-1, and shall liable to be demolished.

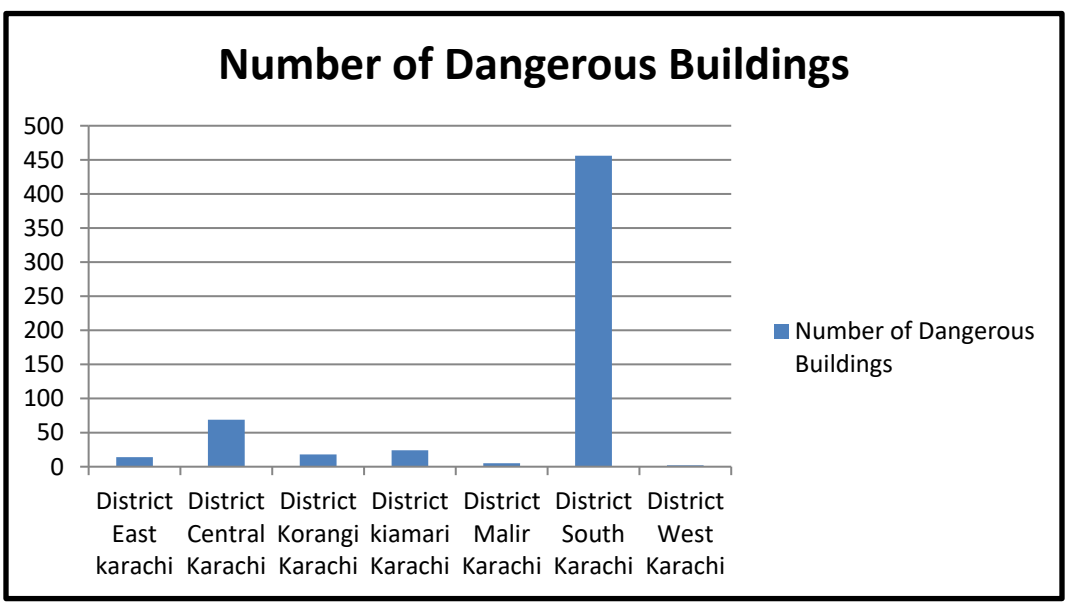
Further, Section 14 (1) of The Sind Building Control Ordinance, 1979, states that it comes to the notice of the authority that a building is likely to collapse, the authority may, after such enquiry as it deems fit order for carrying out the specific repairs or demolition of the whole or part of the building. Provided that no action shall be taken under this section unless the Person who is likely to be affected thereby is given an opportunity of being heard.

During the audit of the Director General, Sindh Building Control Authority, for the financial year 2024-25, it was observed that the management failed to demolish 740 dangerous buildings declared hazardous by the Technical Committee, SBCA.

Sr. No.	Name of District	No. of dangerous Buildings
1	District East Karachi	14
2	District Central Karachi	69
3	District Korangi	18
4	District Keamari	24
5	District Malir	5
6	District South	456
7	District West	2
	Sub-total	**588**
8	Hyderabad Division	81
9	Sukkur Division	60
10	Mirpurkhas Division	7
11	Larkana Division	4
	Sub-total	**152**
	Total	**740**



It is evident from the above line graph that due to inaction of SBCA towards non-demolition the number of dangerous buildings is rising in Karachi. Furthermore, it can also be seen in the following chart that concentration of dangerous building is more in District South which increases the chances of loss of public lives in case of collapse of any dangerous building.



Audit was of the view that continues inaction against the demolition of dangerous buildings was indifference of the management towards the safety and security of public which indicated poor management.

Audit was of the opinion that failure to demolish dangerous buildings has already led to tragic loss of lives in many cases and further inaction may lead to loss of public lives.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminders dated 30-12-2025 and 07-01-2026.

Audit recommends demolition of dangerous buildings without any further delay.

[AIR Para: 2]

5.2 Non-supervision of public sale projects

As per KB&TPR 2002, Regulation No.2-118. "Supervision" means to oversee and supervise the implementation of approved Architectural/Town Planning/Engineering design and specifications during the execution of buildings/development works at site.

Further, Karachi Building and Town Planning Regulations 2002, provides following provisions for quality structure:

- Clause 11-8 "Specifications of Material Quality Control and workmanship will be of high quality and in accordance with the requirements of ACI Building Codes, Uniform Building Code (UBC) and ASTM Standards"
- Clause 11-9. Testing of Materials "Regular testing will be carried out of materials such as Aggregates, Cement, Concrete and Reinforcing Steel and all Architectural materials the Quality Control and Quality Assurance Criteria laid down in standards of FIDIC, ASTM, OR ACI/UBC and Project Specifications. The Quality Assurance Program of the Architect / Engineer may also be followed" and
- Clause 11-10. Supervision "Construction supervision and quality assurance will be carried out by full time/top supervision by the designer/supervising engineers/architects/inspectors etc. as required in these Regulations. Contractor/Builder's/Developers full time supervisory staff for the category of buildings in these Regulations shall carry out supervision and quality control".

During the audit of the Director General, Sindh Building Control Authority, for the financial year 2024-25, it was observed that management issued NOCs for sale and advertisement of public sale projects but did not ensure regular supervision and monitoring of construction works to verify compliance with approved designs, specifications and prescribed quality control standards in construction material, regular testing of aggregates, cement, concrete, and reinforcement steel and structural components and continuous supervision at project sites by qualified engineers/inspectors. It is pertinent to mention that there were no documents regarding aforementioned supervision and quality assurance checks available in the public sale projects files. Detail is at **Appendix-5.**

Audit was of the view that the management relied on issuance of NOCs and construction permits without ensuring compliance through continuous supervision and quality control which indicated weak internal controls.

Audit was of the opinion that lack of supervision of public sale projects increased the risk of substandard work and deviation from approved designs and specifications.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminders dated 30-12-2025 and 07-01-2026.

Audit recommends fixing of responsibility on the person(s) at fault.

[AIR Para: 5]

5.3 Irregular booking of mortgage plots

As per KB&TPR 2002, Regulation No.5-2.5.1, "Developer shall mortgage 15% of the plots in favor of Approving Authority under section 5 of SBCO as security deposit. In case of delay in completion of the project where such delay has not been condoned as per clause 5-2.16. These mortgage plots or part thereof shall be refunded on successful completion of the project and after obtaining occupancy certificate and expiry maintenance period as enunciated in the NOC granted by the Authority."

As per KB&TPR 2002, regulation No.5-1.6.3 "(a) to construct the building in accordance with the design specifications agreed with the purchaser and approved by the Authority."

Further, as per KB&TPR 2002, Regulation No.3-2.12.6. "The authorized officer of Vigilance Department of the Authority shall also inspect the buildings to confirm

whether the approved specifications are being followed and if otherwise notified in writing giving full details specifying the deviation/defects, where these occur with identification of the location."

During the audit of the Director General, Sindh Building Control Authority, for the financial year 2024-25, it was observed that builders/developers booked certain mortgaged plots that were pledged to SBCA as security. Further, mortgage plots, instead of being held as a security until completion of the project and issuance of occupancy certificate, the same were offered to public for booking in violation of rules, as detailed below.

Description of Plots	Old Project Names	Mortgaged Plots with SBCA	Builder Change Mortgage Plots	Remarks
Plot on Survey No.401/1, 402/1, 403/1 & 404/1 Deh Joreil, Deh Joreji, Taluka Bin Qasim District Malir, Karachi)	**Green Villas** (Open Plots on Land Measuring 07-11 Acres-Ghuntta	20-Resid. Plots (R-25 to R-44) 01-Comm. Plot (SR-06)	20-Resid. Plots (R-40 to R-59) 01-Comm. Plot (SR-04)	Builder booked Mortgaged Plots and requested to change on 31-07-24
Plot # NC # 05, Sector-C-7, Deh Bhati Amri, Scheme 33, Karachi East	**Safa Dream City** (Open Plots on (Land Admeasuring of 8-20 Acres)	20 Resid. Plots (A-1 to A-10, R-2 to R-10, R-62) 01 Comm. Plot (SB-01)	23 Resid. Plots (A-5 to A-14, R-35 to R-43, R-62 and A-21,A22 & A-16	Builder booked the mortgage plots same were adjusted by SBCA illegally on 16-04-25

Audit was of the view that unauthorized booking and adjustment of mortgaged plots increased the chances of collusive practice between the management and the developers and chances of selling the adjusted mortgaged plots could not be ruled out.

Audit was of the opinion that booking of mortgage plots by developers resulted in unauthorized sale of mortgaged plots and increased the risk of unauthorized construction on adjusted plots.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminders dated 30-12-2025 and 07-01-2026.

Audit recommends vacation of mortgaged plots from the developers and responsibility may be fixed on the person(s) at fault.

[AIR Para: 11]

5.4 Non-carrying out of strength/stability verification and soil investigation

As per KB&TPR, 2002, regulation No.8-12.2. "Every scaffold and means of access and every part thereof shall be adequately fabricated with suitable and sound material, and of required strength for the purpose for which it is used, shall be properly supported and shall where necessary be sufficient and properly strutted or braced to ensure stability. Unless designed as independent structures they shall be rigidly connected to a part of the building which is of sufficient strength to afford safe support. All scaffolds, working platforms, gangways, runs and stairs shall be maintained to ensure safety and security."

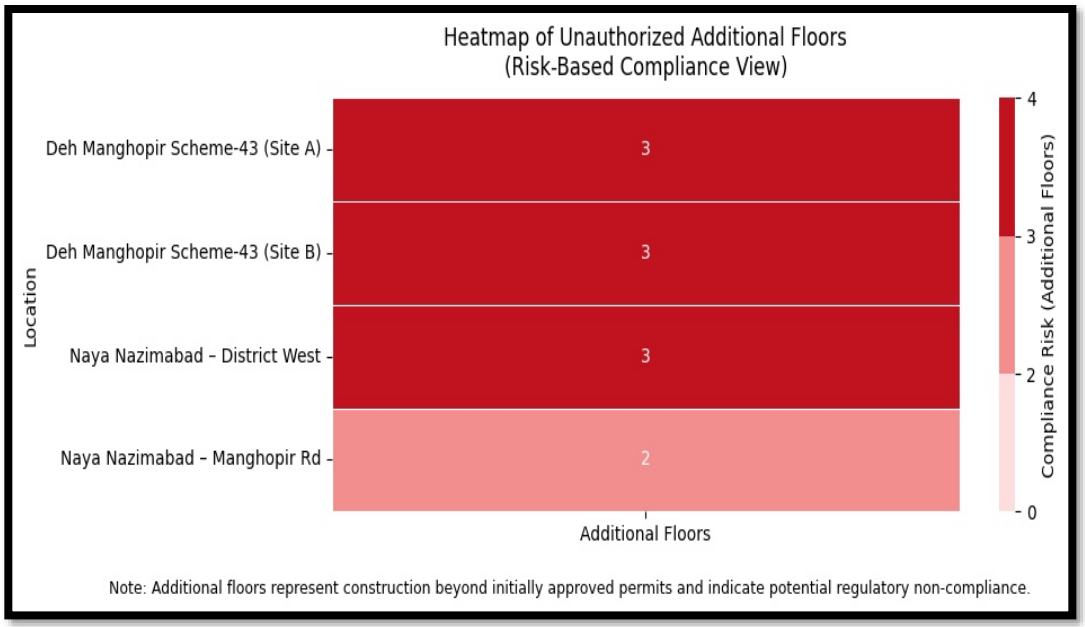
Further, according to Karachi Building & Town Planning Regulation-2002 Regulation No.3-2.2.3. "In case of Category III and Category IV buildings (c) The soil investigation is to be carried out by a Licensed Geo-technical firm (d) Two sets of complete soil investigation report including the following signed and stamped by a licensed soil engineer."

Furthermore, ibid Regulation No. 11-3. Sub Soil Investigation, "In view of the structural design in Seismic hazard zone, type of Sub-Soil for foundation may be thoroughly ascertained by geo-technical investigation under the direct supervision of qualified and experienced geo-technical engineers. The Soil Report should correlate the sub-soil type with UBC- 97 (or current) Sub-Soil list."

During the audit of the Director General, Sindh Building Control Authority, for the financial year 2024-25, it was observed that management approved and issued revised construction permits for additional floors which were issued in several high-rise projects without obtaining the mandatory strength/stability verification and Soil Investigation and Geotechnical Investigation Reports, in violation of rule. Detail is at **Appendix-6**.

Following irregularities were noticed that:

- No strength/stability verification reports were available on record at the time of revision of building permits.
- Revised approvals were granted for additional floors beyond the originally approved plans without technical validation of the structural capacity of the existing foundation and framework.



Audit was of the view that non-carrying out of strength/stability verification and soil investigation for construction of additional floors on already high-rise buildings without was irregular which indicated oversight of the management towards safety of public lives.

Audit was of the opinion that issuance of permits without strength/stability verification and soil investigation for additional floors increased the risk of collapse of already high-rise buildings. In addition to this, the authority was already facing challenges in demolition of dangerous buildings and non-following of standard procedures in permitting construction of additional floors can lead to substandard constructions which ultimately would be declared as dangerous buildings by the management.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminders dated 30-12-2025 and 07-01-2026.

Audit recommends carrying out of strength/stability verification and soil investigation for construction of additional floors on already high-rise buildings, in order to ensure public safety.

[AIR Para: 6, 7]

6. Others

6.1 Non-production of record

Section 14 (2) and (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, provides as under:

"(2) The officer in-charge of any office or department shall afford all facilities and provide record audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition.

(3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules".

During audit of office of the Director General, Sindh Building Control Authority for the financial year 2024-25, it was observed that the management did not produce auditable record pertaining to establishment, finance and building control etc., for audit scrutiny. Detail is at **Appendix-7.**

Audit was of the view that non-production of record was a serious lapse on the part of management which caused hindrance in performance of the functions of audit, besides, authenticity of the related transactions could not be ascertained.

Audit was of the opinion that non-production of record weakened transparency and increased the risk of irregularities going undetected.

The matter was reported to the management in September 2025, but no reply was received. The PAO also did not convene the DAC meeting despite a written request dated 23-12-2025, followed by reminder dated 30-12-2025 and 07-01-2026.

Audit recommends inquiry into the matter and fixing of responsibility on the person(s) at fault for non-provision of record.

[AIR Para: 1]

Conclusion

The audit of the Sindh Building Control Authority (SBCA) indicates that the entity faced significant challenges in managing its regulatory, administrative, and operational functions during the audit period. The audit identified weaknesses in enforcement of building regulations, internal controls, monitoring of construction activities, record keeping, supervision of public sale projects and demolition of unauthorized or dangerous buildings. In many cases, approvals and permits were issued without ensuring compliance with mandatory requirements, records were not produced for audit, and prescribed rules and procedures were not fully followed.

The audit further noted that regulatory actions were delayed or inadequately executed, unsafe and unauthorized constructions were allowed to persist and public safety risks were not effectively mitigated. Weak supervision, inadequate follow-up mechanisms and irregular engagement of contractors and consultants reflected deficiencies in governance, accountability and operational oversight.

The recurrence of similar issues from previous audits indicates that timely corrective measures were not taken by the management. In addition, weak internal controls, lack of monitoring frameworks, and ineffective enforcement limited transparency and institutional credibility.

In view of the above, it is concluded that SBCA did not fully achieve the required standards of regulatory compliance, public safety enforcement, and operational effectiveness. Strengthening internal controls, enhancing monitoring and enforcement mechanisms, ensuring compliance with building, safety, and seismic regulations and improving management oversight are essential to safeguard public interest and enhance the effectiveness of SBCA.

Recommendations

In view of the key audit findings, Audit recommends the following measures to strengthen internal controls, regulatory compliance, governance, financial management, and operational efficiency of the Sindh Building Control Authority (SBCA):

i. Engage qualified technical experts and streamline procedures to eliminate unjustified delays in approval of construction permits under the Single Window Facility.

ii. Cancel or suspend construction permits of projects that commenced sale or advertisement of plots/units without obtaining mandatory No Objection Certificate (NOC), and fix responsibility on the officials concerned.

iii. Ensure that no project is re-launched under a new name or ownership without verified execution of agreements with existing allottees, and fix responsibility for violations.

iv. Ensure approval of building plans and issuance of construction permits strictly to licensed builders only, and take disciplinary action against officials responsible for non-compliance.

v. Ensure demolition activities are carried out exclusively through pre-qualified contractors possessing specialized machinery, professional expertise, and certified safety measures.

vi. Conduct inquiries into non-production of records and enforce strict compliance with record maintenance and audit requirements.

vii. Fix responsibility on officers who engaged legal advisors without obtaining prior approval from the competent authority.

viii. Fix responsibility on officers involved in irregular hiring and payment to consultancy firms without observance of codal formalities.

ix. Initiate inquiries into non-demolition of unauthorized and dangerous buildings and ensure timely evacuation and demolition in accordance with law.

x. Fix responsibility on concerned officers for issuance of NOCs and construction permits without ensuring effective supervision, quality control, and regulatory compliance of public sale projects.

xi. Conduct inquiries into unauthorized booking and adjustment of mortgaged plots and take corrective and disciplinary action.

xii. Hold inquiries into issuance of revised construction permits without obtaining mandatory technical and statutory reports and ensure strict future compliance.

Appendices

Audit Objectives, Scope and Methodology

a. Audit Objectives:

The primary objective of this audit was to assess SBCA'S financial sustainability, governance framework, operational efficiency, and compliance with statutory and regulatory requirements during FY2021–FY2025. Specifically, the audit was to:

i. Ascertain whether buildings were constructed after approval of building plans by the Authority,

ii. Analyze whether the Authority was able to check illegal construction of buildings, use of sub-standard and poor-quality building material,

iii. Check the existence of follow-up mechanism in the setup of Authority for implementation of building plans and for checking standard required for construction,

iv. Scrutinize whether the hazardous buildings were evacuated and demolished timely,

v. See whether the system of capacity building for enhancing the skills of officers/staff was available,

vi. Check whether the proper machinery & equipment for demolition of dangerous buildings was acquired or not,

vii. Review the existence of internal controls within organization.

b. Audit Scope

The audit scope comprised a regularity audit of the Sindh Building Control Authority (SBCA). Total expenditure for the financial year 2024-25 under audit is detailed below:

Expenditure Side			
Sr. No.	**Major Head of Accounts**	**Budget**	**Expenditure**
1	**Salary** (Pay & Allowances Pension)	5,534,906,177	1,900,161,071
2	**Non-Salary** (Contingency/M&R)	1,240,277,000	1,065,653,793
3	**Others**	972,431,700	462,927,210
Total		**7,747,614,877**	**3,428,742,074**

Receipt Side			
Sr. No.	**Major Head of Accounts**	**Budget**	**Revenue Realized**
1	Own Sources	4,165,122,000	3,925,262,203
2	Profit on Investment	1,326,000,000	-
3	Other recoveries	26,125,500	-
Total Revenue		**5,517,247,500**	**3,925,262,203**

The Sindh Building Control Authority (SBCA) has its own sources of financing, which are realized through the levy and collection of various fees and charges, including scrutiny fees, NOC fees, composition fees, license fees, additional floor charges, demolition charges, advertisement charges, and other related receipts, as detailed below:

[Rs. in million]

Particulars	**2024-25**
Karachi Headquarter	3,639.329
Regional Directorate Hyderabad Region	380.076
Regional Directorate Benazirabad Region	29.046
Regional Directorate Sukkur Region	80.202
Regional Directorate Larkana Region	26.702
Regional Directorate Mirpurkhas	9.765
Total	**4,165.122**

Following is the summary of building plans submitted and approved from 1 July 2024 to 30 June 2025:

Sr. No.	**Construction Permits**	**Submitted**	**Approved**
1	Central	164	62
2	East	458	259
3	Malir	114	33
4	South	53	26
5	Korangi	173	61
6	Kemari	35	4
7	West	224	24
8	One Window Cell	202	67
9	Single Window Facility	2701	2655
	Sub-total (H.Q) Karachi	**4124**	**3191**
10	Hyderabad Region	2209	2209
11	Sukkur Region	204	204
12	Larkana Region	43	43
13	Mirpurkhas Region	175	175
14	S. Benazirabad Region	336	336
	Sub-total Regions	**2967**	**2967**
	Total	**7,091**	**6,158**

c. Audit methodology:

The audit methodology comprised the following procedures:

- Document Review: Examination of financial statements, ledgers, bank reconciliations, procurement records, contracts, policy documents, Board minutes, and internal correspondence.
- Data Analysis: Trend analysis of budget & expenditure and revenue patterns using analytical procedures and Excel-based modeling.
- Compliance Testing: Verification of adherence to SBCA Rules & regulations, SPPRA Rules, financial regulations, service rules, and statutory governance frameworks.

Appendix-1: [Para: 1.2] Irregular construction permits without obtaining NOC for sale

Sr. No.	Plot No.	Area of Plot (Sq. Yard)	Name of Builder & Developer	Initial Plan (No's of Floor)	Construction Permit # & Date
1	FL-7, Naya Nazimabad, Survey No.38 & 40, Deh Manghopir, Scheme-43, Gadap Town Karachi	14325	M/S Arif Habib Dolmen Reit Management Ltd (BL-3800)	(2B+G+16)	58/2021 17-06-21
2	FL-8, Naya Nazimabad, Survey No.38 & 40, Deh Manghopir, Scheme-43, Gadap Town Karachi	8010	M/S Arif Habib Dolmen Reit Management Ltd (BL-3800)	2B+G+18	59/2021 17-06-21
3	Plot No.SC-12, Block-A, North Nazimabad, Scheme-02, Karachi	400	M/S ZSZ Builders & Developers (BL-3974)	(B+G+17)	42/2025 23-05-25
4	Plot No.M (SNCC-22) Blook-03) Central Commercial Area, KCHS Union	1467.46	Required	(B+G+19)	36/2024 26-07-24
5	Plot No.1/A (2.5 Acres) NC-21, Sector-36B, DehDozan	12100	M/S S.A Enterprises	Tower A, B & C (B+G+15)	178/2019 03-11-20
6	Plot No.Com-High-Rise-04, NC-193, Calachi CHS, DehOkewari, Block-10/A, Karachi	4840	M/S AAB Builders & developer	(B+G+24)	-
7	Plot No.SA-20, Block IV & V, The Kutchi Memon CHS, Scheme-07, Karachi	1978-22	M/S Minhaj Taj Builders & Developers (BL-4155)	(B+G+16)	53/2024 11-11-24
8	Plot No.01, Block-01, Sub- Block-K, Nazimabad	1678	M/S Ehsan Associates (BL-3969)	(B+G+21)	68/2024 23-12-24
9	Plot No.Comm-01, Sector-36-A, Hansa CHS, Scheme-33 Karachi	3025.5	M/S Sufyan Associates (BL-4206)	(B+G+20)	64/2024 10-12-24
10	Plot No.191, Block-A, Sindhi Muslim CHS	2444.44	M/S SAK Builder & Developer (AL-01-219)	(B+G+18)	20/2025 07-04-25
11	Plot No.Comm-102, Block-A, Naya Nazimabad, Manghopir, Gadap Town Karachi	2067	M/S Arif Habib Dolmen Reit Management Ltd (BL-3800)	(B+G+19)	21/2024 20-06-24

Appendix -2: [Para: 2.1] Irregular demolition works due to engagement of contractors without specialized machinery and professional expertise

Sr. No.	Description of Expenditure	Name of Contractors	Sanction Order # & Date	Work Order # & Date	Bill # & Date	Date of Payment	Cheque #	Gross Amount
1	Demolition on Plot NO.LS-18, Block -14, FB AREA	M/S Burney Super Co	-	-	-	5/12/2024	96101201	2,828,595
2	Utilization of Private Labour & Machinery for Demolition of Dangerous Buildings & Removal Debris of House # 18/28, Sector 15/16, Gulshan-e-Mazdoor, Baldia Town Keamari Karachi	M/S Beach Construction Co. Pvt. Ltd	Nil 16-01-25	24/2024 18-07-24	03-07-24 14-07-24	28/1/25	98294432	1,994,950
3	Utilization of Private Labour & Machinery for Demolition of Dangerous Buildings & Removal Debris of Plot # 24 Sector-52-A, Mashriqi Cooperative Society, Sohrab Goth District Eat Karachi	M/S Beach Construction Co.	Nil 16-01-25	141/2024 22-10-24	01-10-24 to 14-10-24		Nil Jan,25	1,780,025
4	Utilization of Private Labour & Machinery for Demolition of Dangerous Buildings & Removal Debris of Plot # 10-5-6, Saima Arcade Chkiwada # 1, Mewashah Road, Near Bzinjo Chowk, Lyari District South Karachi	M/S Beach Construction Co.	Nil dt: Nil		10-10-24 to 27-11-24	26/02/25	98419068	3,825,113
							Total	**10,428,683**

Appendix-3: [Para: 3.1] Unauthorized hiring of legal advisors

Sr. No.	Name of Penal Advocates	Bill # & Date	Date of Payment	Cheque #	Gross Amount
1	Khursheed Javed (P/A)	March,24	1/08/2024	91230696	150,000
2	Anwar Ali Shah (P/A)	24-Feb	1/08/2024	91230698	98,000
3	AfsheenAman (P/A)	Jan-24 & Feb-24	1/08/2024	91230700	90,000
4	Junaid Sikander Junejo (P/A)	Jan-24 & Feb-24	1/08/2024	91230702	90,000
5	Pir Faraz Ahmed (P/A)	Sep-23 & Oct-23	1/08/2024	91230704	52,258
6	Kashif Rehman (P/A)	Jan-24 & Feb-24	1/08/2024	91230706	70,000
7	Ubedullah Abro (P/A)	Dec-22 to March-23	1/08/2024	91230708	123,386
8	Kaleem Ahmed (P/A)	Oct-23 to 18/02/24	1/08/2024	91230710	277,241
9	Kazi Riaz (P/A)	Nov-23 to April-24	22/08/2024	91230731	180,000
10	Irtafa-ur-Rehman (P/A)	June-24 & July-24	23/08/2024	91230740	590,000
11	Anas Habib Magoon (P/A)	June-24 & July-24	23/08/2024	91230742	590,000
12	Agha Shahzaib (P/A)	June-24 & July-24	23/08/2024	94230744	590,000
13	Nadir Khan Burdi (P/A)	24-May	23/08/2024	94230767	200,000
14	HinaZaib (P/A)	24-Mar	23/08/2024	94230769	45,000
15	Dhani Bux Lashari (P/A)	April-24 & May-24	23/08/2024	94230771	400,000
16	Anas Habib Magoon (P/A)	24-Aug	18/09/2024	92357979	295,000
17	Agha Shahzaib (P/A)	24-Aug	18/09/2024	92357981	295,000
18	Irtafa-ur-Rehman (P/A)	24-Aug	18/09/2024	92357983	295,000
19	Saleem Khatri (P/A)	March-24 & April-24	20/09/2024	92357997	34,000
20	Humera Jatoi (P/A)	-	20/09/2024	92358000	118,333
21	Dhani Bux Lashari (P/A)	-	20/09/2024	92358002	200,000
22	Moinuddin (P/A)	-	20/09/2024	92358005	276,685
23	Agha Shahzaib (P/A)	Sep,24	8/10/2024	92358033	295,000
24	Irtafa-ur-Rehman (P/A)	Sep,24	8/10/2024	92358035	295,000
25	Anas Habib Magoon (P/A)	Sep,24	8/10/2024	92358037	295,000
26	Dhani Bux Lashari (P/A)	July-24 to Sep-24	9/10/2024	92358041	600,000
27	Nadir Khan Burdi (P/A)	June-24 to Sep-24	9/10/2024	92358043	800,000
28	Anwar Ali Shah (P/A)	April-24 to June-24	9/10/2024	92358045	309,806
29	Khursheed Javed (P/A)	July-24 & Aug-24	9/10/2024	92358047	345,000
30	Kaleem Ahmed (P/A)	March-24 to May-24	9/10/2024	92358049	154,839
31	Aftab Ahmed Mugheri (P/A)	Aug-23 to Oct-23	9/10/2024	92358051	251,612

Sr. No.	Name of Penal Advocates	Bill # & Date	Date of Payment	Cheque #	Gross Amount
32	AfsheenAman (P/A)	May-24 to Aug-24	9/10/2024	92358053	178,548
33	HinaZaib (P/A)	April-24 & May-24	9/10/2024	92358055	79,839
34	Kashif Rehman (P/A)	May-24 & June-24	9/10/2024	92358057	68,833
35	Rao Sarfaraz Khan (P/A)	Feb-24 to April-24	9/10/2024	92358059	269,999
36	Pir Faraz Ahmed (P/A)	Feb-24 to April-24	9/10/2024	92358061	130,644
37	Muhammad Saleem Khatri (P/A)	May-24 to July-24	9/10/2024	92358063	62,906
38	Roop Mala Singh (P/A)	Dec-23 to April-24	9/10/2024	92358065	184,407
39	SabihaKausar (P/A)	Jan-24 & Feb-24	9/10/2024	92358067	60,000
40	Ali Asad ullah (P/A)	-	8/11/2024	94193601	350,000
41	Anas Habib Magoon (P/A)	24-Oct	22/11/2024	96101126	295,000
42	Agha Shahzaib (P/A)	Oct-24	22/11/2024	96101128	295,000
43	Irtafa-ur-Rehman (P/A)	Oct-24	22/11/2024	96101130	295,000
44	Mr. Ali Azad Saleem	Jan to Aug 23	28-11-23	82436736	142,742
45	Mr. M Hashim Thebo	Aug & Sep,23	28-11-23	82436740	149,000
46	Mr. Shahzad Laghari	Aug to Oct 23	28-11-23	82436744	105,000
47	Mr. Salma Fateh	Aug & Oct,23	28-11-23	82436746	190,000
48	Mr. BhagwandasBheel	Aug & Sep,23	28-11-23	82436748	200,000
49	Mr. Dr. Raana Khan	June & July 23	28-11-23	82436751	196,744
50	Dr. Raana Khan (P/A)	April to June-24	5/12/2024	96101181	490,214
51	Muhammad Hashim Thebo	24-Sep	5/12/2024	96101183	78,225
52	AfsheenAman (P/A)	sept & Oct-24	5/12/2024	96101185	90,000
53	Moinuddin (P/A)	July & Aug-24	5/12/2024	96101187	200,000
54	SabihaKausar (P/A)	24-Mar	5/12/2024	96101189	28,064
55	Tassaduq Nadeem (P/A)	Aug & Sept-24	5/12/2024	96101191	100,000
56	Dhani Bux Lashari (P/A)	24-Oct	24/12/2024	95657268	200,000
57	Dhani Bux Lashari (P/A)	Nov,24	24/12/2024	95657270	186,666
58	Pir Faraz Ahmed (P/A)	Jan-24 to March-24	24/12/2024	95657272	129,193
59	Khursheed Javed (P/A)	June-24 to Sep-24 & Oct-24	24/12/2024	95657274	395,000
60	Manzoor Hussain	-	24/12/2024	95657276	195,000
61	HinaZaib (P/A)	may-24 to aug-24	24/12/2024	95657278	130,645
62	Shahzad Lagahri (P/A)	Sep23- to June-24 & Oct-24	24/12/2024	95657280	655,240
63	Humera Jatoi (P/A)	Feb-24 to 17-5-24	24/12/2024	95657282	173,847
64	Anwar Ali Shah (P/A)	9-6-24 to 6-9-24	24/12/2024	95657284	287,465

Sr. No.	Name of Penal Advocates	Bill # & Date	Date of Payment	Cheque #	Gross Amount
65	Aftab Ahmed Mugheri (P/A)	oct-24 to 27-1-24	24/12/2024	95657286	188,708
66	M. Saleem Khatri (P/A)	24-Sep	24/12/2024	95657288	30,000
67	Imtiaz Ali Solangi (P/A)	16/8/24 to 12/11/24	24/12/2024	95657290	291,611
68	AfsheenAman (P/A)	Jan-22 to April-22	24/12/2024	95657292	100,000
69	Irtafa-Ur-Rehman (P/A)	Nov,24	2/01/2025	95657310	295,000
70	Anas Habib (P/A)	Nov,24	2/01/2025	95657312	295,000
71	Shahzaib (P/A)	Nov,24	2/01/2025	95657314	295,000
72	Mohsin Qadir Shahwani (P/A)	07-10-24 to Dec-24	13/1/25	97139966	827,903
73	Anas Habib (P/A)	Dec,24	27/1/25	98294401	295,000
74	Shahzaib (P/A)	Dec,24	27/1/25	98294403	295,000
75	Irtafa-Ur-Rehman (P/A)	Dec,24	27/1/25	98294405	393,432
76	Ali Raza (P/A)	01-12-23 to 06-21-24	27/1/25	98294412	801,613
77	Kaleem Ahmed (P/A)	May-24 to Aug-24	31/1/25	98294444	172,967
78	Dhani Bux Lashari (P/A)	24-Dec	31/1/25	98294446	200,000
79	Dr. Raana Khan (P/A)	Sep to Nov-24	31/1/25	98294448	300,000
80	AfsheenAman (P/A)	24-Nov	31/1/25	98294450	45,000
81	Ubedullah Abro	March to May-24	31/1/25	98294452	135,000
82	Tassaduq Nadeem	Sep. to Nov-24	31/1/25	98294454	176,665
83	Ghulam Akber Lashari (P/A)	Mar to June-24	31/1/25	98294456	433,495
84	Manzoor Hussain Abro (P/A)	Nov,24	31/1/25	98294458	195,000
85	Nadir Khan Burdi (P/A)	Oct-24 to Jan-25	26/02/25	98419070	800,000
86	Moinuddin (P/A)	Sep-24 to 21-12-24	28/02/25	98419083	367,741
87	Dhani Bux Lashari (P/A)	25-Jan	28/02/25	98419085	200,000
88	Roop Mala Singh (P/A)	May-24 o July-24	6/03/2025	98680655	87,096
89	AfsheenAman (P/A)	March-24 & April-24 & 02-12-24 to 31-12-24	6/03/2025	98680658	133,548
90	Khurshed Javed (P/A)	May-24, Nov-24 & 01-12-24 to 17-12-24	6/03/2025	98680660	382,258
91	SabihaKausar (P/A)	April-24 to June-24	6/03/2025	98680662	88,000
92	Muhammad Hashim Thebo (P/A)	Dec,24	7/03/2025	98680675	88,064
93	Dr. Raana Khan (P/A)	24-Dec	12/03/2025	98680682	100,000
94	Humera Jatoi (P/A)	Feb-24 to Aug-24	12/03/2025	98680684	325,806
95	Manzoor Hussain (P/A)	24-Dec	13/03/2025	98680695	188,730

Sr. No.	Name of Penal Advocates	Bill # & Date	Date of Payment	Cheque #	Gross Amount
96	Salma Fateh (P/A)	13/01/24 to 28/02/25	14/3/25	98680696	1,277,594
97	Aftab Ahmed Mugheri (P/A)	29-1-24 to 26-4-24	19/3/25	98680701	192,623
98	HinaZaib (P/A)	01-11-24 to 21-11-24	19/3/25	98680703	121,500
99	Mohsin Qadir Shahwani (P/A)	01-01-25 to 31-3-25	19/3/25	98680713	876,263
100	Masroor Ahmed (P/A)	Dec-24 to Feb-25	7/04/2025	00287564	172,258
101	Dhani Bux Lashari (P/A)	25-Feb	7/04/2025	00287566	200,000
102	Moinuddin (P/A)	Feb,25	7/04/2025	00287568	200,000
103	Nadir Khan Burdi (P/A)	Feb,25	7/04/2025	00287570	192,857
104	Ghulam Akber Lashari (P/A)	June-24 to Sep-24 (26-6-24 to 22-9-24)	10/04/2025	00287577	429,199
105	Karamullah Solangi (P/A)	18-1-25 to 28-2-25	10/04/2025	00287579	65,322
106	Khurshed Javed (P/A)	-	10/04/2025	00287581	212,903
107	Pir Faraz Ahmed (P/A)	04-4-24 ton 01-7-24	10/04/2025	00287585	131,951
108	HinaZaib (P/A)	25/11/24 to 21-2-25	10/04/2025	00287587	132,750
109	AfsheenAman (P/A)	01-2-25 to 28-2-25	10/04/2025	00287589	45,000
110	Dr. Raana Khan (P/A)	25-Jan	10/04/2025	00287591	100,000
111	Anwar Ali Shah (P/A)	Sep-24 to Dec-24 (08-9-24 to 06-12-24)	10/04/2025	00287593	246,834
112	M. Saleem Khatri (P/A)	24-Nov	10/04/2025	00287595	30,000
113	Ubedullah Abro (P/A)	03-6-24 to 30-8-24	10/04/2025	00287597	130,548
114	SabihaKausar (P/A)	01-7-24 to 27-9-24	10/04/2025	00287599	87,000
115	AfsheenAman (P/A)	25-Jan	10/04/2025	00287601	45,000
116	M. Saleem Khatri (P/A)	01-12-24 to 30-12-24	11/04/2025	00287605	29,032
117	Manzoor Hussain Abro (P/A)	Jan,25	11/04/2025	00287608	195,000
118	Shahzaib (P/A)	25-Feb	11/04/2025	00287610	295,000
119	Shahzaib (P/A)	Jan,25	11/04/2025	00287612	295,000
120	Irtafa-Ur-Rehman (P/A)	Jan,25	11/04/2025	00287614	295,000
121	Anas Habib (P/A)	Jan,25	11/04/2025	00287616	295,000
122	Anas Habib (P/A)	Feb,25	11/04/2025	00287618	295,000
123	Irtafa-Ur-Rehman (P/A)	Feb,25	11/04/2025	00287620	295,000
124	Manzoor Hussain Abro (P/A)	25-Feb	14/4/25	00287633	197,000
125	M. Hashim Thebo (P/A)	25-3-24 to 21-6-24	16/4/25	00287648	87,774
126	Imtiaz Ali Solangi (P/A)	14-11-24 to 30-04-25	26/05/2025	02014637	492,380
127	Anwar Ali Shah (P/A)	09-12-24 to 30-04-25	26/05/2025	02014639	407,809

Sr. No.	Name of Penal Advocates	Bill # & Date	Date of Payment	Cheque #	Gross Amount
128	Dhani Bux Lashari (P/A)	March & April-25	26/05/2025	02014643	400,000
129	Karamullah Solangi (P/A)	01-03-25 to 14-03-25	26/05/2025	02014645	20,322
130	M. Saleem Khatri (P/A)	Jan-25 to March-25	29/05/2025	02014651	90,000
131	Khursheed Javed (P/A)	Feb & March-25	29/05/2025	02014653	445,162
132	Irtafa-ur-Rehman (P/A)	25-Mar	29/05/2025	02014655	275,967
133	Anas Habib Magoon (P/A)	25-Mar	29/05/2025	02014658	275,967
134	Agha Shahzaib (P/A)	25-Mar	29/05/2025	02014660	275,967
135	Nadir Khan Burdi (P/A)	March & April-25	29/05/2025	02014662	400,000
136	M. Hashim Thebo (P/A)	23-06-24 to 20-03-25	29/05/2025	02014664	295,354
137	Nighat Khan (P/A)	26-03-25 to 30-04-25	29/05/2025	02014666	53,709
138	Aftab Ahmed Mugheri (P/A)	24/4/24 to 24/4/25	29/05/2025	02014668	784,332
139	Manzoor Hussain Abro (P/A)	01/03/25 to 28/03/25	29/05/2025	02014670	176,129
140	AfsheenAman (P/A)	March,25	29/05/2025	02014672	45,000
141	Ghulam Akber Lashari (P/A)	01-10-24 to 31-3-25	30/05/2025	02014692	888,000
142	Dr. Raana Khan (P/A)	25-Feb	10/06/2025	02438001	100,000
143	Kazi Riaz Hussain (P/A)	01-5-24 to 1-1-25	10/06/2025	02438003	259,353
144	Kaleem Ahmed (P/A)		10/06/2025	02438005	175,161
145	Ubaidullah Abro (P/A)	01-9-24 to 31-3-25	10/06/2025	02438007	315,000
146	Tassaduq Nadeem (P/A)	24-11-24 to 10-2-25	10/06/2025	02438009	292,380
147	Salma Fateh (P/A)	3-3-25 to 31-5-25	25/06/2025	02861904	245,466
Total					**37,408,884**

Appendix-4: [Para: 4.1] Irregular hiring and payment to consultancy firm

Description of Services	Name of Consultancy Firm	Sanction Order	Invoice #	Description	Inclusion of SST #@ 3%	Inclusion of GST @ 18%	Amount
Outsourcing of I.T enabled Operational & Maintenance Services	M/S Sapphire Consultant Services	1094 06-03-25	24010012 18-01-24	Consumable Expenses	-	94,070	616,687
			24010010 18-01-24	Consumable Expenses	-	33,559	220000
			24030007 19-03-24	1st Quarter (1st Jan 24 to 31st Mar, 24	361,860	-	12,423,844
			24050007 27-05-24	2nd Quarter (1st Apr, 24 to 30th Jun, 24	373,168	-	12,812,090
			24090002 26-09-24	3rd Quarter (1st July, 24 to 30th Sep, 24	373,168	-	12,812,090
			24090003 26-09-24	Consumable Expenses	-	77,383	507,290
			24120003 31-12-24	4th Quarter (1st Oct, 24 to 31st Dec, 24	373,168	-	12,812,090
Gross Bill					**1,481,364**	**205,102**	**52,204,091**
Income Tax @ 4%							*1,772,640*
SRB (1/5th)							*262,642*
Payment vide Cheque # 98680692 dated 13/03/2025							**50,168,809**

Appendix-5: [Para: 5.2] Non-supervision of public sale projects

Sr. No.	Description of Plots # with Location	Area of Plot (Sq. Yard)	Initial Name of Public Sale Project	Initial Plan (No's of Floor)	Date of NOCs	Construction Permits
1	Plot on Survey No.2,3,4 & 5, DehSongal, TappoGujro, Scheme-33, Karachi	2852.64	Shahmir Heights	(B+G+17)	Adv-01/2024 17-05-24	44/2024 08-03-24
2	Plot No.06, Survey No.205, DehGujro, TapoSongal, Taluka Gulshan-e-Iqbal, District East Karachi	2455	The Court Garden	(B+G+21)	Adv-5/2025 27-03-25	54/2024 13-11-24
3	Plot # ST-02, Sector-3/B, Balsia Town, District Keamari Karachi	2520	Rubi Cinema & shopping mall	(2B+G+2)	Adv-3/2024 24-05-24	05/2023 29-05-23
4	Plot # FL-03 Survey No.38 & 40 Naya Nazimabad Scheme-43, Deh Manghopir, Gadap Town	4508	Ex-Naya Nazimabad Apparmtner-3 Now Globe Residency-I	(2B+G+13) revised to (2B+G+14)	Adv-29/2020 24-01-20	55/2021 17-06-21
5	Plot No.FL-04, Survey No.38 & 40, Naya Nazimabad Scheme - 43, Deh Manghopir, Gadap Karachi	4188	Ex-Naya Nazimabad Apparmtner-4 Now Globe Residency-II	(2B+G+14) revised to (2B+G+15)	Adv-30/2020 24-01-20	56/2021 17-06-21

Appendix-6: [Para: 5.4] Non-carrying out of strength/stability verification and soil investigation

1.Director General, Sindh Building Control Authority, AIR Para-6 F.Y 2024-25						
Sr. No.	**Plot #**	**Location / Society**	**Plot Size**	**Initial Construction Permit**	**Revised Construction Permit**	**Remarks / Project Name**
1	Commercial-102, Block-A	Naya Nazimabad, Manghopir Road, GADAP Town, Karachi	2,067 Sq. Yards	14-10-2021 (B+G+19)	16-04-2025 (B+G+21)	—
2	FL-05, Survey #38 & 40	Deh Manghopir, Scheme-43, GADAP Town, Karachi	—	19-06-2021 (B+G+16)	16-04-2025 (B+G+19)	*Naya Nazimabad Apartment–5*
3	FL-07, Survey #38 & 40	Deh Manghopir, Scheme-43, GADAP Town, Karachi	—	17-06-2021 (B+G+16)	20-06-2024 (B+G+19)	*Naya Nazimabad Apartment–7*
4	FL-08, Phase-I	Naya Nazimabad, District West, Karachi	8,010 Sq. Yards	17-06-2021 (B+G+18)	16-04-2025 (B+G+21)	—
5	Com-High-Rise-04, NC-193	Calachi CHS, DehOkewari, Block-10/A, Karachi	—	B+G+24	—	—
6	Comm-01	Sector-36-A, Hansa CHS, Scheme-33, Karachi	—	B+G+20	—	—
7	191, Block-A	Sindhi Muslim CHS, District East, Karachi	—	B+G+18	—	—
8	03, Survey #378, 443, 444	DehPhihai, Tappo Landhi, Taluka Landhi, District Korangi	—	B+G+12	—	—
9	Survey #2, 3, 4 & 5	DehSongal, TappoGujro, Scheme-33, Karachi	—	B+G+17	—	—
10	06, Survey #205	DehGujro, TappoSongal, Taluka Gulshan-e-Iqbal, District East, Karachi	—	B+G+21	—	—

2.Director General, Sindh Building Control Authority, AIR Para-7 F.Y 2024-25						
Sr. No.	**Plot #**	**Area of Plot (Sq. Yard)**	**Initial Plan (No's of Floor)**	**Initial Construction Permit # & Date**	**Revised Plan (No's of Floor)**	**Revised Construction Permit # & Date**
1	FL-5, Naya Nazimabad, Survey No.38 & 40, Deh Manghopir, Scheme-43, Gadap Town Karachi	13225	(2B+G+16)	57/2021 17-06-21	2B+G+19	24/2024 16-04-2025
2	FL-7, Naya Nazimabad, Survey No.38 & 40, Deh Manghopir, Scheme-43, Gadap Town Karachi	14325	(2B+G+16)	58/2021 17-06-21	2B+G+19	19/2024 20-06-2024
3	FL-8, Naya Nazimabad, Survey No.38 & 40, Deh Manghopir, Scheme-43, Gadap Town Karachi	8010	2B+G+18	59/2021 17-06-21	2B+G+21	27/2025 16-04-25
4	Plot No.B-148, Block-15, Gulshan-e-Iqbal, Scheme-24, Karachi	350	(B+G+4)	158/2023 06-07-23	B+G+5	32/2025 22-04-25
5	Plot No.1/A (2.5 Acres) NC-21, Sector-36B, DehDozan	12100	Tower A, B & C (B+G+15)	178/2019 03-11-20	Tower A, B & C (B+G+20)	15/2025 25-03-25
6	Plot No.Comm-102, Block-A, Naya Nazimabad, Manghopir, Gadap Town Karachi	2067	(B+G+19)	21/2024 20-06-24	(B+G+21)	26/2025 16-04-25

Appendix-7: [Para: 6.1] Non-production of record

[Rupees in million]

Sr. No.	Name of Office	Para No	Description of Record	Amount
1	DG Sindh Building Control Authority	1	**i. Administration Side:** • Sanctioned and Working Strength dully approved by head of the SBCA and SLGD Sindh • Detail/record of employees working in the authority along with CNIC numbers. • Detail/Record of cadre-wise seniority lists • Detail/Record of Transfer & Posting of officers and employees **ii. Finance Side:** • Detail/Record of government taxes deducted and deposited during period under audit. • Detail/Register of liabilities with record and reason for non-payment. • Cash Books with Budget Control Register and Establishment Control Register. **iii. Building Control Side:** i. Case files of following proposed plan, completion plan, NOC and Permits issued during 2024-25 as follows:	-

Karachi (H.Q)									
Sr. No.	**G. No.**	**District**	**Plot Address**	**Type Of Plan**	**Plot Area (Sq. yds)**	**Covered Area (Sq. ft)**	**Type of Building**	**No. Of Floors**	**Approval Date**
1	2	Central	Plot No. RS-15 (ST-12), Sector 14-B, North Karachi Township, District Central, Karachi.	Rev	160.00	5495.00	Commercial	G+4	22-Jul-24
2	3	Central	Plot No. 16, Sector 12-A, North Karachi Township, District Central, Karachi.	Prop	2944.44	13865.00	Industrial	B+G+3	24-Jul-24

Karachi (H.Q)									
Sr. No.	**G. No.**	**District**	**Plot Address**	**Type Of Plan**	**Plot Area (Sq. yds)**	**Covered Area (Sq. ft)**	**Type of Building**	**No. Of Floors**	**Approval Date**
3	62	Central	Plot No. LA-8/14, Block-22, FB Area, Scheme-16, Karachi.	Comp	1055.56	39265.72	Industrial	B+G+5	30-Jun-25
4	45	East	Plot No.01, Block-03, Faran CHS, KCHS Union, District East, Karachi.	Comp	2041.00	247291.53	Commercial	3b+G+13 +Roof	7-Aug-24
5	112	East	Plot No. 44, Block 7 & 8, Modern CHS KCHS Union, District East, Karachi.	Comp	2596.00	221002.00	Commercial	6th To 21st Floor + Roof Plan	18-Nov-24
6	1	Malir	Plot No. Sa-07, Sector-04, The Dreams, District Malir, Karachi.	Prop	329.00	8521.50	Commercial	G+3	2-Jul-24
7	9	Malir	Land Admeasuring 02 Acre - 20 Ghunta out of Nc-89, DehKhanto, Taluka Ibrahim Hyderi, District Malir, Karachi.	Prop	12100.00	331321.84	Charity	G+9	14-Nov-24
8	19	Malir	Land Admeasuring 19 Acre - 26 Ghunta on Survey Nos.51-C, 51-E, 51-F, 52/1-C, 52/2-C, 52/1-E, 52/2-E, 259-F, 290-C, 290-D, 290-F, 384-F, 427/A, 427/B, 427/C & 427/D, Deh Landhi, Tappo Landhi, District Malir, Karachi.	Comp	93218.40	195896.23	Industrial	G+M+4	11-Apr-25
9	9	South	Plot No. St-4/B. Block-06, Clifton, Scheme-05, Karachi.	Comp	11430.00	271426.41	Amenity	B+G+8	25-Oct-24
10	10	South	10/01, Cl-09, Civil Line.	Rev	4540.00	772085.16	Commercial	B+G+44+	20-Nov-

Karachi (H.Q)									
Sr. No.	**G. No.**	**District**	**Plot Address**	**Type Of Plan**	**Plot Area (Sq. yds)**	**Covered Area (Sq. ft)**	**Type of Building**	**No. Of Floors**	**Approval Date**
			Karachi					Roof	24
11	12	South	Plot No. C-3 (59), Sheet-B, Bath Island Quarters, District South, Karachi.	Comp	2316.00	203912.02	Residential	B+G+18+ Roof	13-Dec-24
12	30	Korangi	Plot No. 20, Sector-19, Korangi Township, Karachi	Comp	5200.00	218249.00	Industrial	2b+G+8+ R	18-Dec-24
13	56	Korangi	Plot No. Rs-74 In Project Namely "Rafi Pride II" on Survey No's. 265 / 4 / 5, DehDrigh, Tappo Malir, Shah Faisal Town, Karachi.	Prop	200.00	6792.58	Commercial	G+4	20-Jun-25
14	1	Keamari	Plot No. 04, Boat Building Yard, West Wharf, Karachi Port Trust, Karachi.	Prop	1003	13770	Industrial	G+2	23-Aug-24
15	4	Keamari	Plot No. 615/I (Old No. 5-J, /700), Saeedabad, Baldia Town, Karachi.	Prop	120.00	2739.00	Residential / Commercial	G+2	15-Apr-25
16	7	West	Plot No. 12, FT-02, Frere Town Quarters, District South, Karachi.	Prop	1694.00	163480.73	Residential / Commercial	B+G+23+ Roof	19-Jul-24
17	9	West	Plot No. 211, Jamshed Quarters, District East, Karachi.	Prop	574.00	23161.43	Residential	B+G+4	25-Jul-24
18	36	West	Plot No. Com 20-A (ST-2A), Block-09, FB Area, Scheme-16, Karachi.	Prop	3876.45	498145.81	Commercial	2b+G+25 +Roof	20-Mar-25
19	61	West	Plot No. "A", Admeasuring 01-00 Acre In Sector 5-C, DehBhittiAmri,	Prop	4840.00	547685.55	Commercial	B+G+20	3-Jun-25

Karachi (H.Q)									
Sr. No.	**G. No.**	**District**	**Plot Address**	**Type Of Plan**	**Plot Area (Sq. yds)**	**Covered Area (Sq. ft)**	**Type of Building**	**No. Of Floors**	**Approval Date**
			TappoGujro, Taluka Gulzar-E-Hijri, Scheme-33, District East, Karachi.						

Hyderabad Region (Residential)								
Sr. No.	**Plot No. & Address**	**Plot Area in Sq: Yards**	**Covered Area of Plot in Sq:ft**	**Nos. of Storied**	**Per: No**	**Permission Date**	**Type of Property**	**Type of Plan**
1	C.S No. 2347 Jail Road Ward-A Taluka City Hyderabad.	163.6	8715	B+G+4	17	8-7-24	PVT.COMM	PROPOSED
20	Plot No. A-12 Civilian H/S Deh Jamshoro Qasimabad Taluka Qasimabad.	600	23835	B+G+6	20	19-8-24	PVT.COMM	COMPLETION / PROPOSED
1	Plot No. 34 & 35 Mustafa Colony DehGujjo Ward-G Taluka City Hyderabad.	78.8	3069	G+3	16	4-7-24	PVT.COMM	COMPLETION
3	C.S No. 2431/4 (Independent) 2431/4-A (Upper Floor) IslamiChok Ward-E Taluka City Hyderabad.	234.8	10356	B+G+4	18	6-8-24	PVT.COMM	COMPLETION
21	Plot No. 492 Block-C Unit No.8 Taluka Latifabad.	150	3193	2ND & 3RD+ROOF PLAN	25	15-8-24	PVT.COMM	COMPLETION
22	Plot No. 18 Al Abbas H/Scheme Ph-Ii Deh Sari Taluka Qasimabad.	400	24196	B+G+L+4	4	4-7-24	PVT.COMM	COMPLETION
Hyderabad Region (Commercial)								
1	C.S No. 2347 Jail Road Ward-A Taluka City Hyderabad.	163.6	8715	B+G+4	17	8-7-24	PVT.COMM	PROPOSED
3	C.S No. 267 Lajpat Road Ward-	289.1	12110	B+G+4	19	26-7-24	PVT.COMM	PROPOSED

	F Taluka City Hyderabad.							
20	Plot No. A-12 Civilian H/S Deh Jamshoro Qasimabad Taluka Qasimabad.	600	23835	B+G+6	20	19-8-24	PVT.COMM	COMPLETION / PROPOSED
1	Plot No. 34 & 35 Mustafa Colony DehGujjo Ward-G Taluka City Hyderabad.	78.8	3069	G+3	16	4-7-24	PVT.COMM	COMPLETION
21	Plot No. 492 Block-C Unit No.8 Taluka Latifabad.	150	3193	2ND & 3RD+ROOF PLAN	25	15-8-24	PVT.COMM	COMPLETION

[SUKKUR REGION]							
Sr. No.	**Plot Address**	**Plot Area in Sq: Yards**	**Covered Area of Plot in Sq:ft**	**Category**	**No. Of Floors**	**Permission Date**	**Type of Plan**
20	No.152, Block-G Dehli Muslim Co-operative Housing Society Ltd Airport Rod Sukkur	120	1728	Residential	G+1	11-07-24	Proposed
22	No.101 Block-D Pak Memon Co-operative Housing Society Ltd, Airport Road Sukkur	150	2138	Residential	B+G+2	11-07-24	Proposed
29	Out of S.No.52 & 261 Deh Abad Taluka Rohri	4840	29253	Commercial	G+1	25-07-24	Proposed
31	C.SNo.185/1/1/ Ward C Baba Suleman Road Neem Ki Charhi Sukkur	88.1	2844	Commercial	G+3	01-08-24	Proposed
34	No.79 Block-B Hamdard Co-operative Housing Society Ltd, Airport Road Sukkur	300	1755	Residential	G Floor	01-08-24	Completion
37	No.344 Block-B Sindh Co-operative Housing Society Ltd, Airport Road Sukkur	300	4169	Commercial	G+2	07-08-24	Completion
38	No.13 Block-B Professor Co-operative Housing Society Ltd, Shikarpur Road Sukkur	300	3495	Residential	G+2	07-08-24	Completion

Larkana Region (Completion Plan)							
Sr. No.	**Type Of Plan**	**Plot Area (SQ.YDS)**	**Covered Area (SQ.FTS)**	**Type of Building**	**No. Of Floors**	**Public Sale (Yes / No)**	**Date of Approval**
6	Completion	604	1164	Residential	G+2nd	No	5/8/2024
19	Completion	271.1	4027	Residential	B+G+1st floor	No	24/10/2024
Larkana Region (Proposed Building Plan)							
1	Plot No: 821/ 821/ 21 Ward C Situated RialBaghGhintyPhatak Larkana	Proposed	262.5	Residential	G+2 floor	No	8/7/2024
28	Plot No: C-51-1482/6 Ward C Situated at Station Road Larkana	Commercial	222.2	Commercial	B+G+ 1st floor	No	26/6/2025

Mirpurkhas Region (Proposed Building Plan)				
S.NO.	**NAME & ADDRESS**	**STATUS**	**STAGE**	**AREA (SQ.YD)**
14	Ms. Jaweria w/o Muhammad Hanif Plot City Survey No. 622, Ward-B, Lal Para, Taluka Mirpurkhas, District Mirpurkhas.	Commercial	G+1	24.0
17	Mr. Asif-ul-Haq s/o Rahim Bux Plot City Survey No. 609, Ward-B, Lal Para, Taluka Mirpurkhas, District Mirpurkhas.	Commercial	G+2	40.0
135	Mr. Abdul Haque s/o Muhammad Saeed Plot No. 17, Soofi City, Deh-110, Taluka Hussain Bux Mari, District Mirpurkhas.	Commercial	G+2	333.33
Mirpurkhas Region (Completion Building Plan)				
6	Mr. Pretam Das s/o Roopchand Plot No. 57, Malhi Colony, Deh-110, Taluka Hussain Bux Mari, District Mirpurkhas.	Residential	GF	11.11
14	Mr. Muhammad Iqbal s/o Moula Bux Plot C.S No.538, Ward-B, Khishk Pura, Taluka Mirpurkhas, District Mirpurkhas.	Residential	G+2	132.0
15	Mr. Aijaz Hussain Bhimani& others Plot C.S No. 862/11/1, Phaloo Mal Moti Ram Colony, Taluka Mirpurkhas, District Mirpurkhas.	Commercial	B+G+2	244.4

S. Benazirabad Region (Proposed Building Plan) District S. Benazirabad					
S No.	**Name**	**Address**	**Status**	**Permission No**	**Date of Permission**
1	Mr. Gopi Chand	Plot No. Situated at Deh 25 dad Taluka Nawabshah	G +2 Residential	9	7/5/2024
66	Mr. Syed Ali Hussain Shah & Syed Ali shah	COS No. 927 Situated at ward-B MochiGali taluka Nawabshah	G + 4 Residential	74	9/13/2024
67	Mr. Muhammad Ishaque	Plot C.S No. 871 & 872 Situated at Ward-A Mhallahghareebabad taluka Nawabshah	G + 1 Residential	75	9/13/2024
68	Mr. Muhammad Yousif	C.S No. 17&188-A Situated at Ward-B, Mohni Bazar Nawabshah	B+ G + 4 Pvt. Commercial	76	9/16/2024
S. Benazirabad Region (Proposed Building Plan) District Sanghar					
15	Mr. Gulab	C.S No 798 Situated at work sawari road taluka Shahdadpur	G + 1Residential	45	23-08-2024
21	Mr. Mohd Ayoob	C.S No 543/242, 543/242-1 Situated at Gulshan-e-Suleman H/S Main Tando Allahyar Road Taluka Tando Adam	G + 3 Residential	51	23-08-2024
24	Mr. Masrur Ahsan	C.S No 389 Situated at Ward-B LahiGali Taluka Tando Adam	G + 2 Pvt. Commercial	54	23-08-2024
S. Benazirabad Region (Proposed Building Plan) District N. Feroze					
3	Mr. Arshad Ali	R.S No 201/2 Situated at dehBhirya Taluka Nausharo Feroze	G+2 Res	4	4-10-2025
11	Mr. Shoukat Ali	Jaryam No 844 Situated at Deh Moro Ward No 13 Jatoi Colony Main Moro Taluka Moro	G+1 Commercial	12	26-12-2024
15	Mr. Muhammad Paryal	Plot No 03, 09 &Nil R.S No 415 Situated at DehNausharo Feroze Mithani Road Taluka Nausharo Feroze	G+2 Commercial	16	26-08-2025